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TM 5-601

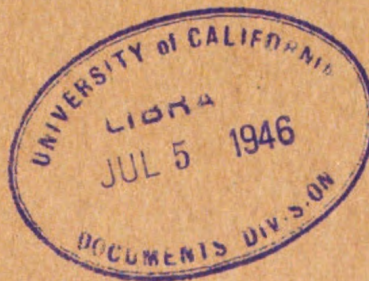
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WAR DEPARTMENT TECHNICAL MANUAL

U.S. Dept. of Army

PROPERTY

REPAIRS AND UTILITIES



WAR DEPARTMENT • APRIL 1946

TECHNICAL MANUAL

PROPERTY—REPAIRS AND UTILITIES

CHANGES
No. 1

DEPARTMENT OF THE ARMY
Washington 25, D. C., 29 October 1948

TM 5-601, Property—Repairs and Utilities, 1 April 1946, is changed as follows:

Remove pages 11 and 12 and substitute revised page 11 and page 12.

Remove pages 33 and 34 and substitute page 33 and revised page 34.

Remove pages 43 and 44 and substitute revised page 43, new page 43A, and page 44.

Remove pages 53 through 60 and substitute [AG 300.7 (21 Jun 48)]

page 53, revised pages 54 through 57, page 58, revised page 59, new page 59A, and page 60.

Remove pages 71 through 74 and substitute revised pages 71 through 74.

Remove pages 81 and 82 and substitute page 81 and revised page 82.

Remove pages 85 through 90 and substitute page 85, revised pages 86 through 89, and page 90.

BY ORDER OF THE SECRETARY OF THE ARMY:

OFFICIAL:

EDWARD F. WITSELL
Major General
The Adjutant General

OMAR N. BRADLEY
Chief of Staff, United States Army

DISTRIBUTION:

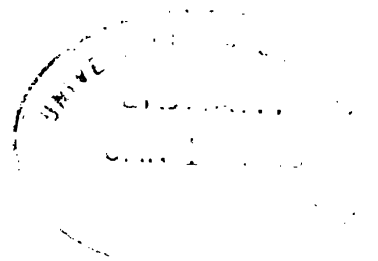
Army:

GSUSA (2); SSUSA (2); Adm Sv (2); Tech Sv (2) except OCE (100); AFF (5); OS Maj Comd (25); Base Comd (10); MDW (5); A (ZI) (17), (Overseas) (2); A (Eng) (10); D (5); HD (5); FC (Eng) (5); USMA (5); ROTC (2); Dep (5); G H (Eng) (5); Tng Ctr (5); PE (Eng) (5); PG (Eng) (5); Ars (Eng) (5); Div Eng (5); Dist 5 (10); SPECIAL DISTRIBUTION.

Air Force:

USAF (Inst Mgt Div) (55); USAF Maj Comd (Air Inst O) (10); USAF Sub Comd (5); class III Instls (5); SPECIAL DISTRIBUTION.

For explanation of distribution formula see TM 38-405.



20. Purchased or Condemned Property

The transfer of all class P items installed in real property which is purchased or condemned by the division engineer is handled in a manner similar to that prescribed in paragraph 19. Property installed by the division engineer is distinguished by appropriate notation on the card from the property acquired by the purchase or condemnation proceedings.

21. Leased Property

The division engineer lists all class P items installed in leased real property on WD AGO Forms 661 and transfers the forms to the post engineer, along with a copy of the lease for the real property. If the lease contains a complete list of the lessor's installed property, Forms 661 are unnecessary. The division engineer lists government-owned non-expendable items on Forms 661, distinguishes them from the leased equipment, and transfers them to the post engineer on ENG Form 290 with the other government improvements and alterations.

22. Posting Supplies Installed by Post Engineer

The posting clerk posts class P supplies installed by the post engineer to the installed property

records from a vouchered copy of the WD AGO Form 5-102. The notation *posted to the installed property records*, the date, and initials of the posting clerk are written on the document. When class P supplies are received for immediate installation, the clerk makes the posting directly to the installed property records from the vouchered copy of the receiving document, without making a posting to a stock record card. The notation *posted to the installed property records*, the date, work-order number, building number, cost-account code number, and initials of the posting clerk are written on the receiving document.

23. Procurement of Supplies

Rescinded.

24. Requisitioning Repairs and Utilities Supplies

The post engineer prepares requisitions, WD AGO Form 445 (Requisition) in quadruplicate, retaining copy 4 in the repairs and utilities suspense file at the station and forwarding copies 1, 2, and 3 to the commanding general of the service command, attention service command engineer, except as noted in *e* below. The service command carefully edits all requisitions received, coordinates them with other technical services when necessary and, if approved, takes action noted in *a*, *b*, *c*, or *d*, below.

REQUISITION AND RECEIPT OF REPAIRS AND UTILITIES SUPPLIES

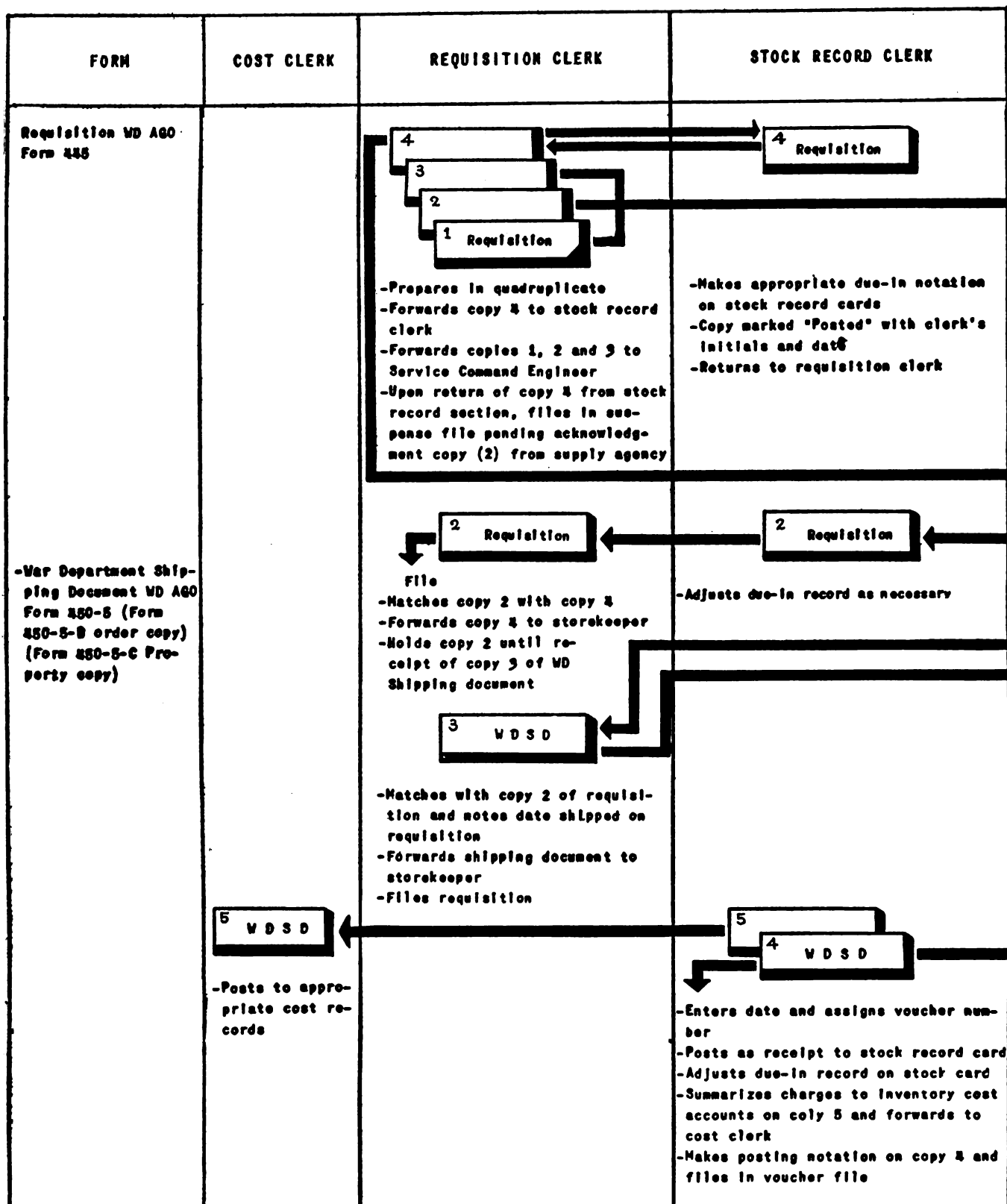


Chart 2. Requisition and receipt of repairs and utilities supplies from the service command engineer.

enough to warrant such action, separate stock record accounts may be established. (See AR 35-6520.)

50. Single Stock Record Account

Maintain only one set of stock record cards for repairs and utilities property. If materials chargeable to more than one ESA project are necessary, draw items from regular stock or procure them from regular funds. When received, pick them

up on repairs and utilities stock record account. When project is completed, make adjustments between projects under the same appropriation by preparing WD AGO Form 14-104 (Transfer Adjustment Voucher) as prescribed in TM 14-702. Use the major project available to the post engineer as a clearing account for accomplishing work chargeable to other ESA projects. This procedure gives the post engineer a simple means of accounting for property chargeable to various funds under normal circumstances.

SECTION IV

REAL PROPERTY RECORDS

51. Purpose and Scope

Repairs and utilities real property records contain data about each structure and facility and show repairs and utilities responsibilities at the post. They are also a basis for the cost-accounting system. Since errors in records and incomplete records result in erroneous base data and distort the unit cost of work performed, real property records must always be accurate and up to date. Real-property records consist of real-property record cards supported by record drawings, maps, plans, and specifications.

52. Drawings, Maps, Plans, and Specifications

a. TYPES. Maintain a file of maps, plans, and drawings furnished by the resident engineer, including the following:

- (1) Original tracings of drawings for buildings and structures prepared in the field.
- (2) Vandyke negatives (2 each) of modified standard drawings for buildings and structures.
- (3) List of all standard drawings used without change if copies of individual drawings are unavailable.
- (4) Original tracings of site plans, general and, if prepared, detailed.
- (5) Original tracings of utility maps, general and, if prepared, detailed. Drawings prepared as strip maps, profiles, sections, or otherwise giving essential dimensions and details of the as-built feature may serve as record drawings.
- (6) Original tracings of reservation maps.
- (7) Such copies of unmodified standard drawings, specifications, and design analyses that are on hand and worth keeping.
- (8) Photographic prints and aerial photographs.

b. MAINTENANCE OF DRAWINGS BY POST ENGINEER. Maintain a complete current file of original linen tracings. Indicate revision dates on tracings as changes are recorded. Include the following maps in this file:

- (1) Regional map.
- (2) Reservation map.
- (3) Post lay-outs (including legend and buildings schedule).
- (4) Water-distribution system (including legend).
- (5) Sewage system (including legend).
- (6) Gas-distribution system (including legend).
- (7) Electric-distribution system (including legend).
- (8) Steam-distribution system (including legend).
- (9) Gasoline-storage and fuel system (including legend).
- (10) Roads, aprons and runways, and parking areas.
- (11) Storm-drainage systems.
- (12) Railroads.

53. Establishing Real Property Record Cards

Real property record cards are the basis for the real property accounting system of the post engineer. They are flexible enough to be kept up to date with the various changes in or to the real property. Use the following forms as real property record cards:

WD AGO Form 5-47, Buildings.

WD AGO Form 5-49, Miscellaneous Structures.

WD AGO Form 5-50, Land.

WD AGO Form 5-51, Surfaced Areas.

WD AGO Form 5-52, Utility Distribution Systems.

a. BASIC RECORDS. Establish real property record

allow for expansion. Determine sequence of assigning numbers by location of buildings in each area. In assigning numbers, be sure to provide for adding new buildings between the old.

(2) Assign as many blocks of 100 numbers as necessary to each area. For example, in an area of less than 100 buildings where future expansion is estimated not to increase the total to more than 100, assign 1 block of numbers, such as 1 to 99 or 100 to 199. When there are more than 100 buildings in an area, assign as many blocks of numbers as needed, such as 1 to 199 or 100 to 399. Subdivide such areas and number buildings in logical sequence by groups.

(3) Assign only a number to all permanent buildings, such as 97, 298, 407. Assign numbers with the prefix T to all temporary buildings, such as T47, T382, T523. Number buildings in *one* series of numbers, regardless of whether permanent or temporary; for example, T221, T222, T223, T224. Temporary buildings include cantonment-type construction, demountable buildings, and hutments. Give transient identifying numbers to meet local needs to tent floors and winterized tents. Assign temporary numbers to permanent-type buildings in temporary camps.

b. CHANGING NUMBERS. Do not change the number originally assigned to a building without approval of post commander. Notify service command or air command headquarters and Chief of Engineers when changes in building numbers are made, so existing drawings and records in those offices can be corrected. Assign only one number to a building. Apartments, rooms, wings, or other subdivisions of buildings may be assigned identifying symbols for station administrative reasons. Do not consider such symbols a part of the assigned building numbers when reporting to higher authority. Consider hospital wards connected by corridors as separate buildings and assign building numbers to each individual ward.

c. RENUMBERING. This system of numbering does not apply for old-established stations where renumbering at present would be impracticable. At such stations, prepare a master plan in accordance with the prescribed system, so buildings can be renumbered as soon as possible. Assign num-

bers to new construction conforming to the master plan.

61. Recording Damage to Public Buildings or Structures

Record rehabilitation of damage to government buildings on real-property record cards. Use a vouchered copy of document evidencing the work. List destroyed real property on WD AGO Form 15 (Report of Survey), voucher it and post as a credit to property record card. The station commander takes action on these reports of survey (see AR 35-6640.) Do not delay posting to real property record card pending receipt of approval survey.

62. Relocation of Buildings

When buildings are moved from one location to another on the same station, post the changes effected to the real property record cards from a vouchered copy of the Work Order, WD AGO Form 5-35, authorizing the work. When buildings are moved from one station to another, transfer accountability on the shipping document. At the shipping station file a copy of the WD AGO Form 337 approving the disposal of the building with the vouchered copy of the shipping document; post the deletion to the real property records; and place the canceled record cards in an inactive file. At the receiving station prepare real property record cards from the vouchered copy of the shipping document.

63. Alterations by Other Than Post Engineer

When real property is to be altered (including conversion of buildings from one use to another) by an agency other than the post engineer, transfer accountability for the real and installed property involved to the constructing agency as follows:

a. Prepare ENG Form 290 covering the property and withdraw the appropriate real and installed property record cards from the files.

b. Deliver the ENG Form 290 and the property record cards to the constructing agency. File the signed copy of the ENG Form 290 in the voucher file.

c. Place the following certificate on each unaudited voucher pertaining to transactions posted on cards of the facilities being transferred:

"I certify that the property listed hereon has been recorded on real and installed property record cards pertaining to Building No. _____. These cards were transferred to _____ by Voucher No. _____. (Signed) _____, Post Engineer."

d. Upon completion of the project, accept the real and installed property from the constructing agency on ENG Forms 290, supported by real and installed property record cards.

e. Accept on shipping documents from the constructing agency any supplies remaining from the construction project.

SECTION V

INSTALLED PROPERTY RECORDS

64. Purpose

Installed property records show responsibilities of the post engineer, supplement real property records, and provide the accountable record of nonexpendable class P supplies installed in or attached to buildings or facilities. Records must always be up to date. Instructions in section IV relating to basis of records, leased property, conversions, changes, and records for each installation also apply to installed property records.

65. Preparing WD AGO Form 661

a. PURPOSE. Record each item of repairs and utilities class P supply installed in or attached to a building or facility on WD AGO Form 661. The appendix contains a typical list of repairs and utilities class P supplies.

(1) Prepare a separate WD AGO Form 661 for each facility with installed or attached class P supplies covered by a WD AGO Form 5-47, 5-49, 5-50, 5-51, or 5-52. When a complete list of leased

SUMMARY OF VOUCHERS TO THE INSTALLED PROPERTY RECORDS

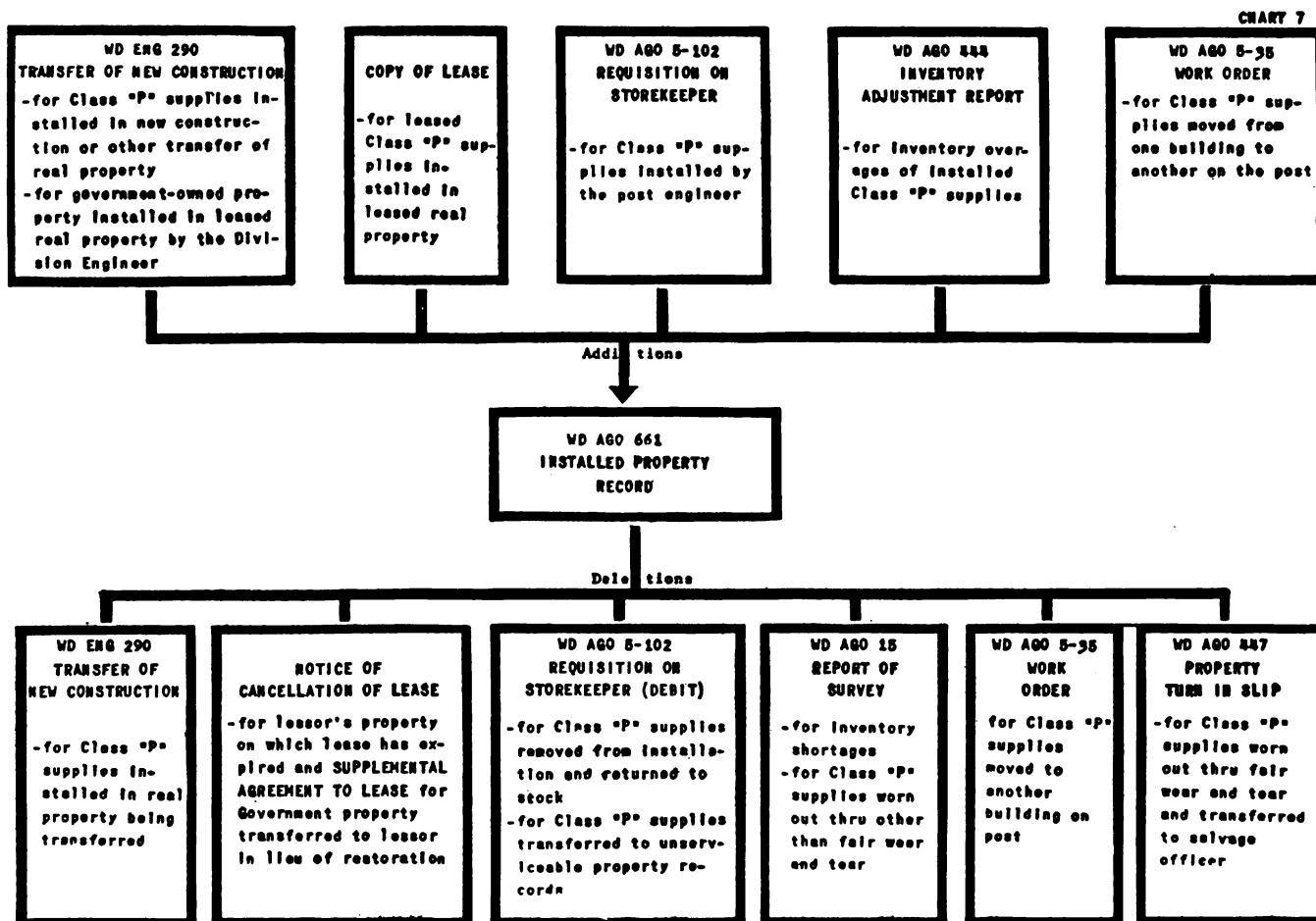


Chart 7. Summary of vouchers to the installed property records.

of work order, attaches triplicate copies of requisitions on storekeeper, and forwards to work order clerk.

c. **FILING.** File completed requisitions on storekeeper as follows:

(1) File original copies in numerical order, except when class P supplies are listed. When the form lists class P supplies, the original is filed by voucher number in property voucher file. A simple memorandum is prepared showing only date, requisition number, and voucher number. This memorandum is placed in the file of original requisitions to indicate location of vouchered form.

(2) The cost clerk files the duplicate copies as directed in TM 5-602.

(3) File triplicate copy with original copy of work order to which it pertains in file of completed work orders.

(4) The storekeeper does not maintain files of WD AGO Form 5-102 except as noted in a (2) above, and then only until the work order is completed.

70. Preparing Summary Voucher for Class P Supplies

When the volume of class P supplies issued daily for permanent installation warrants simplicity, vouchers may be prepared as follows:

a. **FORM.** Use a locally reproduced form similar to figure 19 (WD AGO Form R-5374) as a summary of WD AGO Forms 5-102 listing units permanently installed. Enter date and requisition number of each Form 5-102 showing installation of class P supplies. By using this form, only one entry to voucher register is necessary for each group.

| SUMMARY VOUCHER FOR INSTALLATION OF CLASS "P" SUPPLIES | | | |
|---|------|------------|------|
| Voucher No. _____ | | Date _____ | |
| Number of Requisitions Attached _____ | | | |
| REQ NO | DATE | REQ NO | DATE |
| | | | |
| | | | |
| | | | |
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WD AGO FORM
1 APR 1946 R-5374

Figure 19. Summary voucher for installation of class P supplies.

b. **VOUCHER NUMBER.** Assign the summary form one voucher number. Assign same voucher number to each of the Forms 5-102 attached. Use this one voucher number for all postings to both stock and installed property records. Write both *Posted to installed property records* and *Posted to stock records*; date of posting, and initials of posting clerks on each Form 5-102 as posted.

c. **FILE.** File summary form with original copies of 5-102 attached in voucher file.

71. Recording Class P Supplies Installed in Another Item of Nonexpendable Supply

When an item of class P supply is issued for installation or incorporation in another item of class P or class M nonexpendable supply and loses its identity, list it on WD AGO Form 5-102. The storekeeper makes the following notation on the requisition: *For installation in (name of equipment or item of class P supply).* The property section makes the following certification on the requisition when received: *I certify that the item of class P supply indicated above has been incorporated, as authorized by work order No —, in an item of nonexpendable supply which is properly accounted for.* The accountable officer signs this certificate and vouchers and posts the Form 5-102 as an issue to WD AGO Form 5-104.

a. **RECORDING CHANGES.** If the installation of the item changes the description of property, record necessary changes on stock or installed property records.

(1) Adjust description of items accounted for on stock record cards by changing nomenclature or, if only one of several items recorded is changed, by making up a new card.

(2) Adjust descriptions of items accounted for on installed property records by changing description recorded or by deleting one unit of items originally listed and adding new item.

b. **REMOVING ITEMS.** When removing items of class P supplies installed in other nonexpendable supplies, return them to storekeeper in regular manner. Make changes in description, if necessary, as indicated in a above.

72. Recording Coal Issues

A monthly work order may be issued for deliveries of fuel for uses authorized in AR 100-90. Prepare individual work orders for other issues including sales of coal.

a. DELIVERY TICKET (coalyard superintendent). Use WD AGO Form 5-102 as a coal delivery ticket. Prepare and process it as follows:

(1) Prepare tickets in triplicate and number in a special series prefixed with the letter F. Prepare a separate ticket for *each* truckload of coal delivered.

(2) For issues authorized by monthly work order, note point of issue, either stockpile or car, in space for account code number. Record the use, such as hospital, laundry, or other, in space for work order number. Enter number of building or location of facility to which coal is to be delivered in space for building or facility. Enter exact description of type and size of coal as stock piled and amount delivered in appropriate columns. Sign ticket in space issued by.

(3) For issues other than those authorized by monthly work order, record cost account code and work order number in appropriate spaces. Note point of issue just above account code number space. The use classification is not required.

(4) Retain triplicate copies of delivery tickets as a record of issue until work order is completed. Forward them to work order clerk with completed work order.

(5) Give duplicate to driver, who, when delivery is completed, writes *Delivered*, the date, and his signature in space received by. He then returns duplicate to coalyard.

(6) Match completed duplicate with original and forward both to property office the same day delivery is made.

(7) When an organization is authorized to draw coal and transport it in its own vehicles, prepare delivery ticket as outlined in (1) and (2) above. Have duplicate receipted by representative of organization and retain three copies for distribution as noted in (4) and (6) above.

b. MONTHLY ABSTRACT (stock record clerk). File originals in numerical order to be abstracted monthly for posting to stock record cards. File duplicates by use classification for preparing monthly report of fuel issued by type of heating plant on WD AGO Form 5-55 (Reports Control Symbol EMU 69). Do not include issues for purposes other than those authorized in AR 100-90 in report on Form 5-55. Prepare a monthly abstract of amount of coal issued on

WD AGO Form 5-103. List amount of each type and size of coal separately so postings can be made to appropriate stock record cards. Make this abstract from file of original copies of delivery tickets. Prepare it in triplicate and process as a regular requisition on storekeeper.

73. Recording Return of Overissues

When supplies issued on the authority of a work order exceed requirements of the specific job, return excess to warehouse promptly.

a. LIST. Record supplies returned on a debit WD AGO Form 5-102 prepared in triplicate and process in accordance with chart 9.

b. WORK ORDER NUMBER. Use same work order number and cost account code as those on which supplies were originally issued.

c. NOTATION OF RETURN. Make notation *return of overissue* on all three copies of form.

d. QUANTITY. Post quantity returned in appropriate *issue* column and *encircle* it. Add amount to previous balance in quantity-on-hand column.

74. Repairs and Utilities Shop Stock

When it is necessary that common expendable supplies be on hand at a shop to assure expeditious performance of its mission, prepare a routine work order to authorize issuance of shop stocks.

a. Issue items in the smallest units practicable.

b. Limit supplies on hand in a shop at any one time to an expected 3 days' requirements.

c. Establish shop stocks only where absolutely necessary (e. g., to provide emergency supplies required to operate shops when the warehouse is closed).

75. Special Issue Procedure for Light Bulbs

a. AUTHORITY. Issue routine work orders to provide for necessary replacement of incandescent light bulbs and fluorescent tubes. Issue separate work order for (1) permanent buildings, (2) temporary buildings, and (3) exterior lighting systems.

b. ISSUE PROCEDURE. Establish a separate series of WD AGO Forms 5-102 and prefix each requisition number with the letter "B." As bulbs are

issued, prepare a WD AGO Form 5-102 in triplicate. Enter the appropriate cost account code, work order number, and a reference to the building, organization, or area for which the bulbs are issued. Obtain the signature of the person receiving the supplies and give him the duplicate copy. Forward the original to the stock-record section, and file the triplicate with the work order. When the work order expires forward the completed copies, with triplicate WD AGO Forms 5-102 attached, to the work-order clerk.

c. ABSTRACT OF ISSUES. On the last day of each month, and more often if deemed necessary, prepare an abstract of light-bulb issues for each of the routine work orders. On the abstract show the quantity of each size and type of light bulb and fluorescent tube issued. Number each abstract in the regular "Requisition on Storekeeper" series, file the original in the "Requisition on Storekeeper" file, forward the duplicate to the cost section, and file the triplicate with the original light-bulb issue slips.

RETURN OF OVER ISSUES OF REPAIRS AND UTILITIES SUPPLIES

Form: WD AGO Form 5-102 or 103 "Requisition on Storekeeper" (Debit)

CHART 9

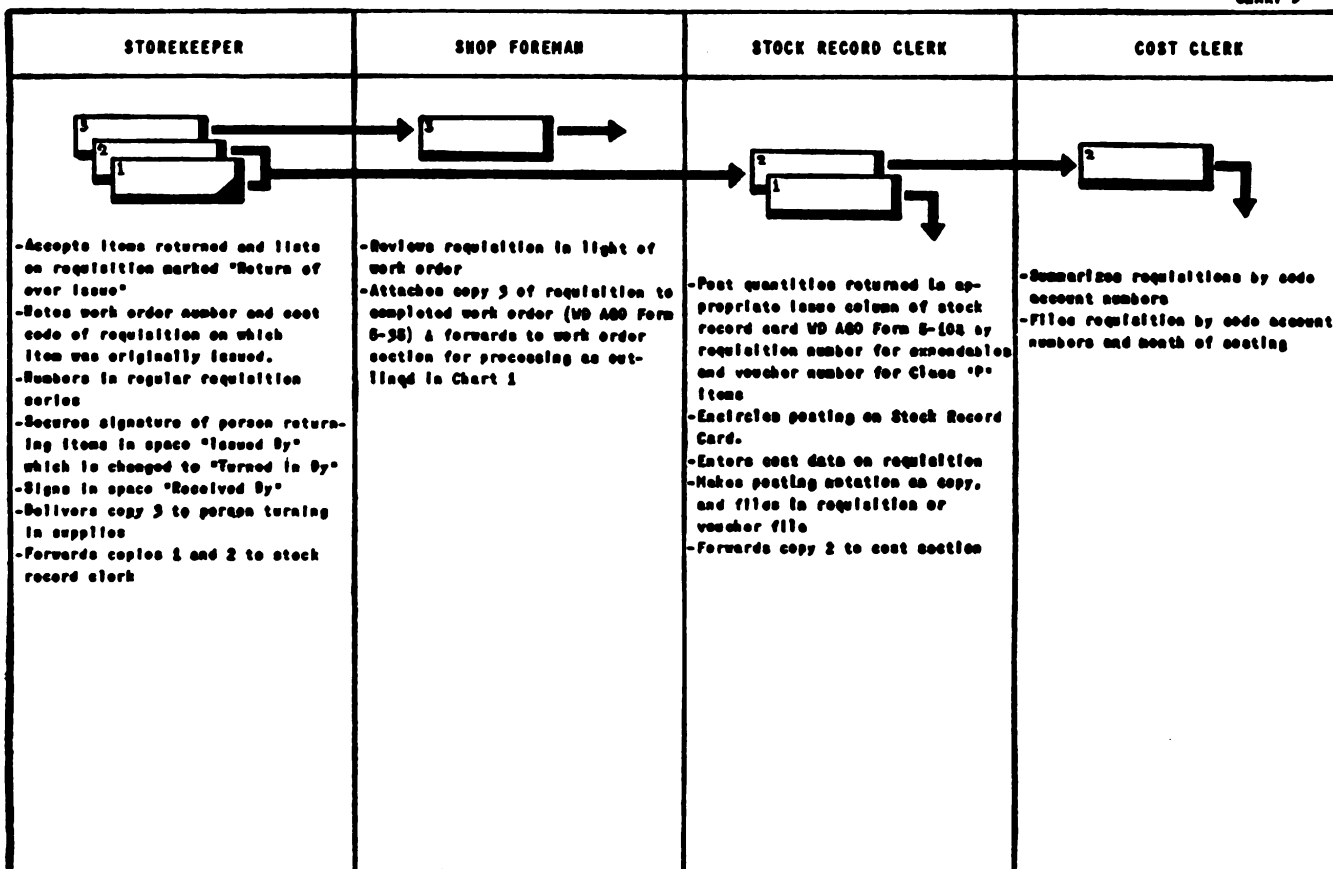


Chart 9. Return of overissues of repairs and utilities supplies.

Figure 20. Shop stock issue slip.

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**TM 5-601
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**76. Alternate Accounting Procedure for
Shop Stock**

Rescinded.

SECTION VII

MEMORANDUM RECEIPT PROCEDURE

77. Purpose

Memorandum receipts transfer the responsibility, defined in AR 35-6520, to the individual to whom supplies are issued. The individual who signs a memorandum receipt is responsible for items listed on it until they are returned, unless he is otherwise relieved of responsibility by Army Regulations.

a. ACCOUNTABLE RECORD OF MEMORANDUM RECEIPT SUPPLIES. Accountability is not transferred by memorandum receipt. Maintain the accountable record of serviceable repairs and utilities class M supplies, both quantity in stock and quantity issued on memorandum receipt, on WD AGO

Form 5-104. The stock record card always shows the amount on hand available for issue and the amount issued on memorandum receipt. Total accountability of the post engineer for an item of class M supply is the sum of the balances in the total issues on Mem/R and the quantity on-hand columns. Do not maintain any other stock record of accountability for class M supplies.

b. ITEMS ISSUED ON MEMORANDUM RECEIPT. Normally, memorandum receipts list only items of class M nonexpendable supplies. The storekeeper issues supplies only on authority of the post engineer or his designated assistant. The post engineer may

ISSUE OF REPAIRS AND UTILITIES SUPPLIES ON MEMORANDUM RECEIPT

FORM: Property Issue Slip WD AGO Form 446

CHART 20

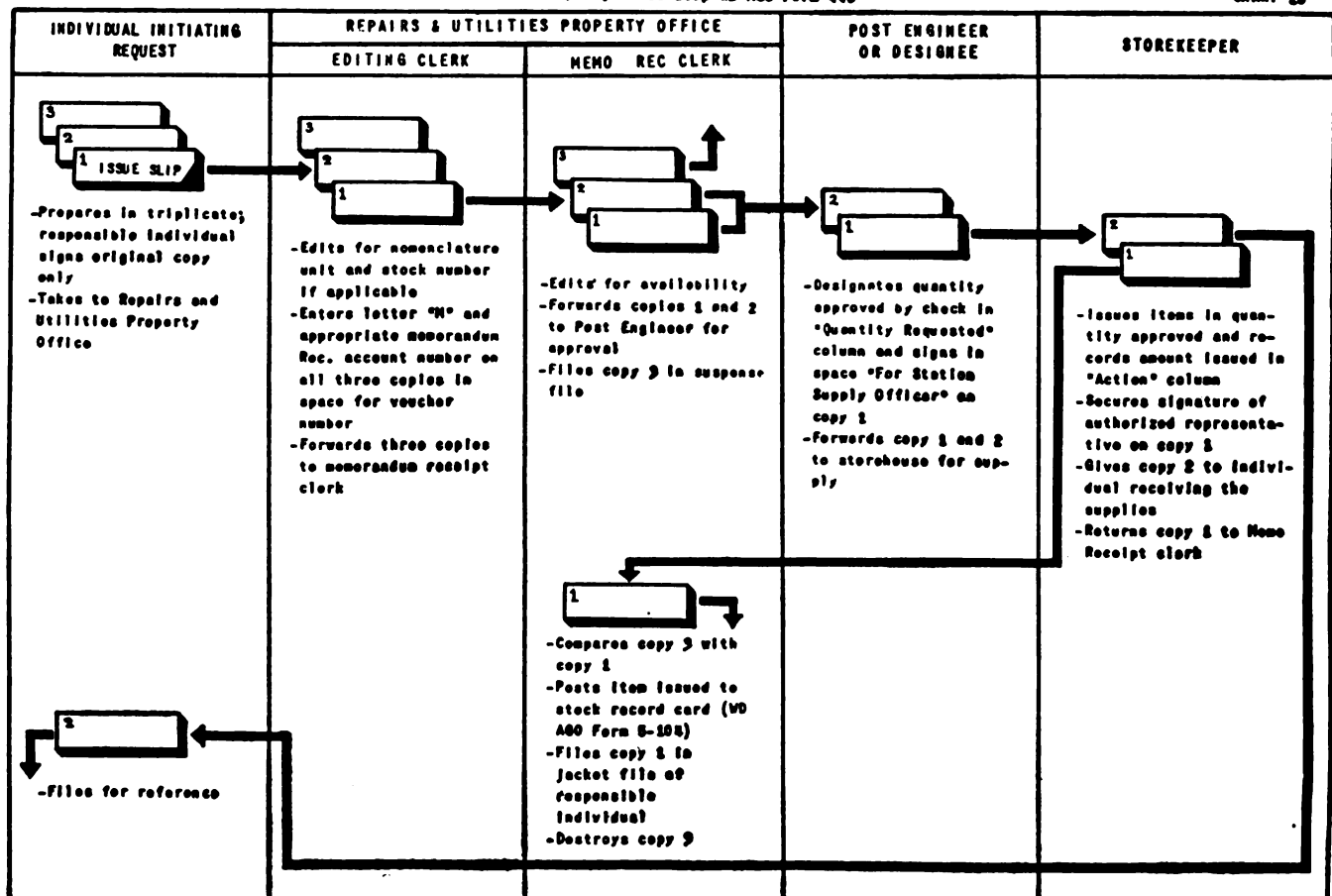


Chart 10. Issue of repairs and utilities supplies on memorandum receipt.

require memorandum receipts for other property which, in his opinion, require special control or protection.

c. **PERSONS TO WHOM ISSUED.** Repairs and utilities supplies are normally issued to individuals of the post engineer's organization for repairs and utilities functions. Items required for operating a shop or crew are issued to the responsible individual in charge, who may require hand receipts from laborers. Issues to responsible officers of other organizations are authorized for repairs and utilities work or responsibilities, or when items are available and the issue does not interfere with repairs and utilities operations. Issues outside the post engineer organization are made only to responsible officers.

d. **BASIS OF ISSUE.** Class M supplies are normally issued as required and not on the basis of tables of allowances, tables of equipment, or other published allowances.

e. **ACTIVITY ACCOUNTS.** Memorandum receipt accounts may be titled with the name of the activity for which the class M supplies are issued (e. g., Carpenter Shop) provided that at all times a responsible individual is assigned the responsibility for the account. Under this procedure the number of the memorandum receipt account remains unchanged when responsible individuals change. Maintain a current register of responsible individuals. Assign and relieve individuals of responsibility for activity accounts through execution of the following certificate:

"(Name of individual being relieved) is hereby relieved of responsibility for memorandum receipt account No. _____ titled _____ covering all transactions through (date of transfer). Signed (Accountable officer)."

"I hereby assume responsibility for memorandum receipt account No. _____ titled _____ covering all balances as of (date of transfer). Signed (individual assuming responsibility)."

78. Memorandum Receipt Forms

a. **PREPARING FORMS.** Issue repairs and utilities class M supplies on property issue slips, WD AGO Form 446, and return them on property

turn-in slips, WD AGO Form 447. Prepare forms in triplicate and process them through the repairs and utilities property office, post engineer, and warehouse in accordance with charts 10 and 11.

b. **FILING THE FORMS.** Assign a memorandum receipt account number to each individual and activity authorized to be issued class M supplies. Maintain a jacket file of WD AGO Forms 446 and 447 for each memorandum receipt account number. Attach a copy of each WD AGO Form 446 to the right-hand side of the jacket file and fasten a copy of each WD AGO Form 447 to the left-hand side.

c. **CONSOLIDATED MEMORANDUM RECEIPTS.** Prepare a consolidated memorandum receipt listing net responsibility of each account at least once each year, preferably at the completion of the annual stock inventory. Prepare WD AGO Form 444 in quadruplicate listing the net quantity of each item chargeable to the account in the "Recorded Balance" column. Retain one copy in the appropriate jacket file and send the original and two copies to the responsible individual for inventorying supplies on hand and signing the consolidated memorandum receipt.

(1) Count the items held on memorandum receipt, enter the quantity on hand in the "Inventory Balance" column on all copies, and compute quantities over and short. Sign the original WD AGO Form 444 certifying that items have been inventoried and overages and shortages noted. Support shortages with copies of Report of Survey, Statements of Charges, or other evidence that items are considered to balance one another. Return the original and one copy to the memorandum receipt clerk.

(2) File the signed copy of the consolidated memorandum receipt in the jacket file and return one copy, signed by the post engineer, to the responsible individual. If adjustments to the stock record cards are required, assign a voucher number to the consolidated memorandum receipt, post adjustment to the "Issued on M/R" and "Total on M/R" columns, and file one copy in the voucher file.

RETURN OF REPAIRS AND UTILITIES SUPPLIES ON MEMORANDUM RECEIPT

Form: Property Turn-In Slip, WD AGO Form 447

CHART 11

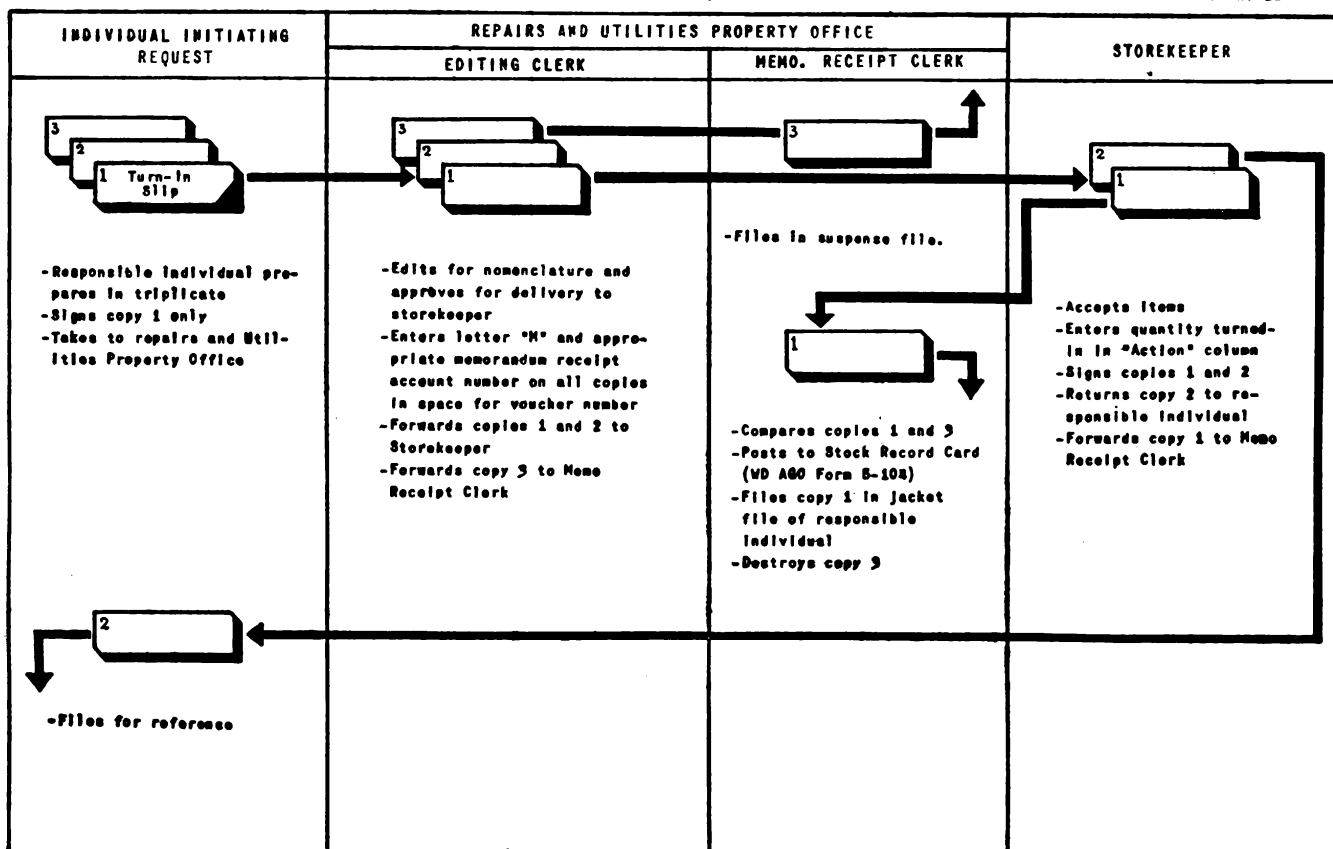


Chart 11. Return of repairs and utilities supplies on memorandum receipt.

1 APR 46

PROPERTY ISSUE SLIP

(1) FORM PREPARED AND
SIGNED BY INDIVIDUAL
INITIATING REQUEST

(2) POSTED BY
EDITING CLERK

| TO Post Engineer | | TYPE OF ISSUE | | PAGE | | PAGE | | |
|---|---------------------|---|------------------|-------------------------|------------------------|--------|-----------------------|--------|
| FOR Capt. F. X. Knight Superintendent PW Crew | | INITIAL | REPLACE- MENT | MEMO RECEIPT | VOUCHER NO. a/c #10 | | | |
| | | | | X | ISSUE SLIP NO. | | | |
| ITEM NO. | STOCK No. | NOMENCLATURE | UNIT | AUTHORIZED ALLOWANCE | ON HAND | DUE IN | QUANTITY REQUESTED | ACTION |
| 1. | CL 41 | Tamper, square cast iron 10" x 10" | ea | | | | 4 | 4 |
| 2. | 70-7020. 500.500 | Rake, hand, garden, type II, level head, 14 teeth. | ea | | | | 10 | 10 |
| | 41-7487. 400.200 | Shovel, general purpose FS GGG S-326, round-point, type IV, long handle, 10" x 13" | ea | | | | 4 | 4 |

(6) ENTERED BY STOCK
RECORD CLERK

*Posted to stock
records 2/15
EHE*

(3) QUANTITIES APPROVED FOR
ISSUE BY POST ENGINEER

(4) QUANTITIES ISSUED
ENTERED BY STOREKEEPER

Issuance of quantity shown in "Quantity Requested" column is authorized. Items marked "due out" will be ordered and when received organization will be notified.

FOR STATION SUPPLY OFFICER:

2/15 5
(Date)

A. L. Ness
A. L. Ness, Lt. Col., CE

W. D., A. G. O. Form No. 446
15 April 1944

This form supersedes W. D., A. G. O. Form No. 446, 6 August 1943, which may be used until existing stocks are exhausted.

FOR THE COMMANDING OFFICER:

2/15 1945
(Date)

F. X. Knight
F. X. Knight, Superintendent PW Crew

QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED:

2/15 1945
(Date)

Sgt Art Thorne
(Approved Representative)

(5) SIGNED BY REPRESENTATIVE
RECEIVING ITEMS

SECTION IX

DISPOSITION OF PROPERTY

92. General

This section outlines various methods for dropping or transferring accountability for repairs and utilities property from accountable records of post engineer. Property accountability does not end until property is transferred to another accountable officer or until items of property are dropped from accountability on valid vouchers in accordance with regulations. It does not end by merely placing responsibility for its custody and safekeeping with other individuals. The post engineer is not relieved of accountability except by an authorized document showing that property or supplies were consumed or incorporated in the work; transferred to another accountable officer; transferred from jurisdiction of Department of the Army; worn out beyond repair through fair wear and tear; or destroyed or damaged, in which case relief from responsibility must be obtained by the responsible person in accordance with AR 35-6640 and TM 14-904.

a. CLASS P SUPPLIES. The transfer of supplies from stock record account to real or installed property record account does not relieve the post engineer of accountability. The accountable record for class P supplies issued for installation is merely transferred from stock records to installed property records as prescribed in AR 35-6520.

b. EXPENDABLE SUPPLIES. Expendable supplies issued from stock are dropped from records in accordance with AR 35-6620 because they are consumed or incorporated in real or installed property or other supplies. Where expendable supplies are used to manufacture or construct nonexpendable items of supplies or real property, the items manufactured or constructed are picked up on appropriate records.

93. Disposing of Real Property

The following actions enable the post engineer to remove real property from accountable records: salvage or sale of buildings or improvements, transfer to another Department of the Army component or Government agency, cancellation or expiration of lease, and transfer of a surplus installation to Chief of Engineers.

94. Disposal of Buildings and Improvements

Government-owned buildings and improvements may be disposed of only where authority therefor exists. Current Department of the Army instructions provide authority for the demolition, transfer, or sale of buildings and improvements as well as procedures for obtaining approval for such action and methods of disposal (see AR 100-63). Property accounting aspects of authorized and approved disposals are set forth in paragraph 5, Circular 128, War Department, 1947.

95. Transferring Real Property to Another Department of the Army Component or Government Agency

a. GENERAL. Transfer real property or accountability for real property to another Department of the Army component or Government agency only on approval of Chief of Engineers. These transactions are different from those described in paragraphs 97 and 100. List property to be transferred on applicable ENG Forms 290 prepared in accordance with existing instructions, with following modifications:

(1) Under *name of post*, write name of post to which real property is being transferred.

(2) Under *job number*, give authority for transfer.

(3) Make statement on forms to indicate station from which property is being transferred.

(4) Under *certified by*, enter name of post engineer transferring property; under *accepted by*, enter names of post engineer and post commander, or authorized representatives of receiving service if another Department of the Army component or Government agency.

(5) Prepare forms in duplicate, one for files of each party in transaction.

(6) Notify service or air force command or division engineer by letter of effective date of transfer of accountability. When desired, submit a copy of ENG Form 290 to interested headquarters as notification.

b. TRANSFER OF AN OUTPOST. Repairs and utilities responsibilities for an outpost may be transferred from one post engineer to another on approval of commanding general of service command for class I, II, and IV installations and of air force command for class III installations. An outpost as used here is defined as an installation whose real and installed property records are maintained at some main post and vouchers to these records are an integral part of the main post's files. Obtain mutual concurrence of commands concerned before transferring repairs and utilities responsibilities involving both service command and air force command facilities. When approved, transfer accountability as follows:

(1) Use applicable ENG Forms 290 modified as indicated in *a* above to transfer real and installed property and to act as transferring vouchers.

(2) Transfer supplies in stock, or held at the outpost for continuing operations on memorandum receipt, on a WDSD.

(3) Deliver real property and installed property record cards of outpost being transferred to post engineer accepting responsibility for outpost.

(4) Keep property vouchers which are posted to real and installed property cards for outpost in voucher files of original post. To complete records of original post, place following certification on each unaudited voucher:

I certify that the property listed hereon has been recorded on the real and installed property record

cards pertaining to (name of outpost), an outpost which has been transferred to (name of new main post).

(Signed: Post Engineer at original main post).

(5) At the receiving office, assign a voucher number to ENG Form 290 used in transferring real and installed property, noting that items are posted to real and installed property records. Post date and newly assigned voucher number in applicable spaces on next blank line of real and installed property record cards, followed by the notation, *transfer of property listed above.*

(6) Notify service command fiscal director when accountability for an outpost is transferred from one station to another.

96. Disposing of Leased Property

a. PROCEDURE. When notified by division engineer that a lease is to be allowed to lapse or that a release of Government from a lease is to be negotiated, or a leasehold condemnation terminated, army area command or air force command instructs post engineer to proceed as follows:

(1) Remove all installed Government-owned class P repairs and utilities supplies, except such items as plumbing, lighting, and toilet fixtures; lavatories; walk-in refrigerators; and fixed heating systems. Transfer accountability for removed items from installed property records to stock records on a debit WD AGO Form 5-102 prepared and processed as outlined in chart 4. Coordinate removal of property with division engineer to preserve Government improvements in best possible condition for negotiations with lessor.

(2) Compile an inventory of all remaining installed Government-owned repairs and utilities property and improvements on premises. Give copy of this inventory to division engineer for negotiations with lessor.

(3) Do not remove items of equipment listed on inventory pending negotiations of division engineer with lessor. When these negotiations are completed, proceed as follows:

(a) When deemed by division engineer to be in the interest of the Government and when it is

agreeable to lessor to return premises with all or part of Government-owned installed property and improvements, retain a copy of supplemental agreement providing for transfer of property to lessor. Use this as a voucher to drop items from WD AGO Form 661.

(b) Remove all other repairs and utilities items promptly and return to stock as outlined in (1) above. Credit WD AGO Forms 661 and place them in inactive file.

b. TRANSFERRING PROPERTY CARDS. When a leased premise is vacated by Department of the Army, transfer real and installed property record cards for real estate and installed property returned to lessor to inactive file at main post, or if there is no other station, dispose of records as indicated in section I. Voucher a copy of official paper terminating lease and use it to drop property from real and installed property records.

97. Transferring Surplus Installations

Surplus real and installed property is disposed of under the circumstances and in accordance with procedures in current Department of the Army directives.

a. COMMAND INSTALLATIONS. When a command installation has been determined to be surplus by competent authority, the Chief of Engineers assumes custody of the installation or coordinates the transfer of custody from the using service directly to the disposal or other receiving agency. Dispose of supplies on hand at surplus installations in accordance with TM 38-419. Transfer custody of the installation to the representative of the Chief of Engineers in accordance with existing simplified property accounting procedures for surplus command installations. No inventory of real and installed property is required in this transfer.

b. INDUSTRIAL INSTALLATIONS. The using service normally retains custody and accountability for surplus industrial installations pending acceptance of the installation by the disposal agency. Follow standard property accounting procedures in disposing of surplus industrial installations.

98. Disposing of Installed Property

Dispose of installed property by one of the following methods:

a. Salvage or sale with buildings or improvements. (See par. 94.)

b. Transfer to another Department of the Army component or Government agency with real property. (See par. 95.)

c. Return of leased items to lessor or transfer of Government-owned items to lessor with return of premises. (See par. 96.)

d. Transfer with surplus real property. (See par. 97.)

e. Removal from installation and return to stock. (See par. 66.)

f. Transfer of unserviceable installed property. (See par. 102.)

99. Disposing of Supplies in Stock

Dispose of supplies in stock by one of the following methods:

a. ISSUE FOR POST REPAIRS AND UTILITIES PURPOSES. Issue expendable and class P items on WD AGO Form 5-102 as outlined in section VI; issue class M items on WD AGO Form 446 as outlined in section VII.

b. TRANSFER WITH REAL PROPERTY. Transfer supplies to another Department of the Army component or Government agency along with transfer of real property and facilities. For transferring these supplies, use WD AGO Form 450-5. (See par. 101.)

c. TRANSFER TO ACCOUNTABLE OFFICER. Ship supplies to another accountable officer in accordance with instructions from service command engineer. Transfer these supplies on WD AGO Form 450-5. (See par. 101.)

d. ADJUSTMENT OF SHORTAGES. Make adjustments of inventory shortages on WD AGO Form 444 as outlined in section VIII.

e. TURNED IN AS EXCESS. Turn in nominal ex-

cess supplies to local salvage officer in accordance with instructions from service command engineer. Turn in items on WD AGO Form 447 in accordance with section X.

f. TURNED IN AS NONREPAIRABLE. Turn in nonrepairable items to local salvage officer. List items on WD AGO Form 447. (See par. 102.)

g. SHIPPED TO HIGHER ECHELON. Ship items of unserviceable property to higher echelon for repair on instructions from service command inspector. To ship items, use WD AGO Form 450-5. (See par. 102.)

h. SOLD TO INDIVIDUALS OR ORGANIZATIONS. Sell items through sales officer to individuals, agencies, or organizations operating under non-

appropriated funds when transaction is properly authorized. (See par. 105.)

i. TRANSFERRED TO ANOTHER STATION. Transfer supplies carried in stock and not fixed in place or erected, such as knocked-down or stock-piled sectional buildings, tent frames, and hutments, to another station, if excess to needs of installation, on approval of service command engineer. Transfer accountability of such items on a WDSD. Obtain authority to salvage such structures which are erected and set in place and to return them to stock by processing a report of survey as indicated in paragraph 94. Get authority to erect such buildings in the same manner as for other new construction.

and post as a transfer from pertinent property records. When item on unserviceable property record is subsequently shipped to higher echelon repair shop, list it on WDSD marked and processed as indicated above. Make following notation on post engineer's voucher copy *turned in on voucher No. —*, indicating voucher by which property was originally debited to unserviceable property record.

103. Establishing Unserviceable Property Records

a. PURPOSE. Establish unserviceable property records for following supplies:

(1) Unserviceable class P supplies which are removed for repair and cannot be repaired within 10 days, except items which are removed, repaired, and returned to installation without replacement.

(2) Unserviceable class M or P supplies in stock which cannot be repaired within 10 days.

(3) Major items of repairs and utilities supplies listed in paragraph 102 which are nonrepairable and are being held pending disposition instructions of service command engineer.

b. RECORD. Maintain record of unserviceable supplies on separate WD AGO Forms 5-104 clearly marked *unserviceable property*. Instructions for preparation, classification, nomenclature, unit, and stock record card described in section III are applicable. Maintain cost data on these records and include in appropriate inventory cost accounts. Drop cost of unserviceable repairs and utilities property *only when items are transferred to salvage officer or to another accountable officer*.

c. TRANSFER. Transfer supplies to unserviceable property record as follows:

(1) List unserviceable class P supplies indicated in paragraph 102*a*(2) on WD AGO Form 5-102 marked *unserviceable property removed from (build-*

ing No. or facility) and process in accordance with chart 13.

(2) List class M or P supplies in stock which cannot be repaired within 10 days on WD AGO Form 5-102 marked *unserviceable property removed from stock*. Process this form in accordance with chart 14.

d. REPORT OF SURVEY. The responsible officer places class M property unserviceable through causes other than fair wear and tear which is not covered by a statement of charges on a report of survey. Process reports of survey in accordance with TM 14-904.

104. Repairing and Returning to Stock

The storekeeper obtains a work order for repair of unserviceable supplies turned in to the warehouse in accordance with paragraphs 102 and 103, above, and delivers property to appropriate repair shop on hand receipt. When items that are transferred to unserviceable property records are repaired and returned to the warehouse, he lists them on Form 5-102 marked *serviceable supplies—repaired*, prepared and processed as outlined in chart 15.

105. Selling Supplies and Services

When selling repairs and utilities supplies or services under proper authority to individuals, agencies, or organizations, transfer accountability for supplies, cash, and charge accounts to sales officer. List supplies on WDSD and services on property turn-in slip. Prepare forms in triplicate, indicating items sold and their appropriate costs. Deliver copy 1, with cash and charge accounts to sales officer, who receipts copy 2 and returns it for use as credit voucher to post engineer's property accounts. Keep copy 3 as memorandum until return of receipted copy 2; then forward copy 3 to station property auditor. (See AR 35-6660 for further details.)

SECTION X

STOCK CONTROL AND EXCESS SUPPLIES

106. General Stock Control Policies

TM 38-400 gives the basic Department of the Army policy on stock control, including responsibility for command and technical supervision over repairs and utilities stock control. The paragraphs below give the detailed procedures for disclosing, declaring, and processing post engineer repairs and utilities supplies for redistribution or disposal.

a. BASIS OF STOCK CONTROL. Control over stock is accomplished by careful supervision over purchases and requisitions of supplies and equipment. The basis for control is the principle that every item required in stock will be used at a rate which can be measured. The quantity used in the past is a guide for future requirements. *Actual control levels are based, however, on anticipated requirements and cannot be established mathematically from past issues.*

b. DISPOSITION OF EXCESS SUPPLIES. Concurrently with control over acquisition of additional materials, disposition must be made of those quantities of supplies in stock which are in excess of current requirements. In this manner, stocks are balanced to meet requirements and any excess on hand is made available for appropriate transfer or disposition.

107. Inventories of Stock

Make a physical inventory of all items of repairs and utilities stock at least once each year. Army commanders and oversea commanders may order special inventories.

108. Station Stock Levels

a. CONTROL LEVELS. Consistent with necessary flexibility, the station control level for repairs and utilities locally procured items represents a 75-day supply on hand and a 15-day supply on order, a total of 90 days. The control level for centrally procured repairs and utilities items is prescribed in Memorandum 700-5-5. Exception is made to stand-by and seasonal items. Limit requisitions from centrally procured stocks and local purchase to the station control level.

b. DISPOSAL LEVELS AT PERMANENT STATIONS. Army commanders and oversea commanders are authorized to establish disposal levels up to a 6 months' anticipated requirement at stations being retained as part of the peacetime Department of the Army establishment. A disposal level is defined as a maximum quantity of an item authorized for retention at an installation. Requisition from excess stocks up to the approved disposal level.

c. APPROVAL OF LEVELS. Army commanders and oversea commanders are responsible for the review, revision, and approval of repairs and utilities station control and disposal levels in accordance with TM 38-400.

109. Setting Station Control Levels

The post engineer is responsible for establishing control levels for each item carried on repairs and utilities stock record cards. Paragraph 5c(3) gives definitions of classifications of supplies for stock control purposes.

a. NORMAL ISSUE ITEMS. Base station control levels for normal issue items on past issue experience modified by factors described in paragraph 110. Review stock record cards and use average issue experience for several successive periods to establish station control level. Use only items recorded in repairs and utilities use issues column as basis of establishing levels. The following explanations pertain to figure 28:

(1) Level of 60 estimated and temporary level set on 3 June.

(2) Issues to 15 July totaled 44. Level revised to that figure on basis of past experience and anticipated future needs. (Period and entry A.)

(3) On 12 September, stock on hand was reduced below reorder point and level was reviewed. Issues past 60 days totaled 26. Issues were declining sharply. Shop foreman indicated future use would continue on smaller scale. Level was reduced to 20, based on future requirements, eliminating necessity for reordering. Excess amounted to less

e. **TEMPORARY LEVELS.** If no issue experience exists for an item but it is required for stock, establish temporary level when placing first order. Base level on best available estimate of requirements. Adjust temporary levels promptly when issue experience becomes available.

f. **SLOW-MOVING ITEMS.** Set level of zero for slow-moving items issued less than three times during preceding 90 days. This provision does not apply to stand-by items.

110. Factors Modifying Levels

Local conditions and changes cause certain factors to be considered in setting station control levels. The factors listed below may affect each type of item referred to in paragraph 109.

a. Changes in station occupancy.

b. Changes in use of station. For example, changing a station from an infantry training center to an armored force training center requires dif-

ferent types and quantities of supplies for road maintenance, training aids, and the like.

c. Changes in number or types of offpost facilities to be maintained.

d. Changes in maintenance standards.

e. Issue of a substitute when an item is out of stock overstates issue experience of item being substituted and understates issue of the one out of stock. Standardization to maximum extent possible keeps such discrepancies to a minimum.

f. Purchases in standard package or commercial lots.

111. Establishing a Reorder Point

Compute a reorder point (par. 5h) at three-quarters or less of station control level for each item carried in stock. For class M supplies, set reorder point at three-quarters or less of replacement factor, plus maximum quantity issued on memorandum receipt. Revise it each time control level is changed.

| LOCATION | | DATE | CONTROL LEVEL | REORDER POINT | NOMENCLATURE |
|-------------------|---------|------|---------------|---------------|---|
| WAREHOUSE OR YARD | SECTION | 3/1 | 795 37R | 92 | Saw: hand, crosscut, FS 000-8-61, type B, 24-inch, 8-point. |
| 1089 | 18 | 5/1 | 70 77R | 68 | |
| RACK | BIN | 5/1 | 70 77R | 68 | |
| 9 | — | 7/1 | 70 77R | 68 | UNIT |
| | | | | | each |
| | | | | | STANDARD PACK |
| | | | | | STOCK No. |
| | | | | | 41-6267-240.080 |

| DUE IN—DUE OUT | | | | RECEIPTS AND ISSUES | | | | | | | | | | ON HAND | | |
|----------------|-----------|------------------|----------|---------------------|------------|------------------|--------------|--------------------|-----------------|---------------|-------|-------------------|-------------------|-------------------|--|--|
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND USE ISSUES | ISSUES ON M/R | | QUANTITY | VALUE | AVERAGE UNIT COST | | |
| 1945 | | | BALANCE | | | 1945 | | | | QUAN. | TOTAL | | | | | |
| 4/17 | P.O. 1241 | 4 | 0 | | | 3/1 | Sal But Lead | | | 58 | 34 | 276 ⁰⁰ | 3 ⁰⁰ | | | |
| | | | | | | 3/3 | MR #10 | | | 7 | 65 | 27 | 276 ⁰⁰ | | | |
| | | | | | | 3/27 | V 832 | A | 2 | A | 25 | 270 ⁰⁰ | | | | |
| | | | | | | 4/8 | MR #7 | A | | 6 | 59 | 31 | 270 ⁰⁰ | | | |
| | | | | | | 4/13 | MR #22 | | | 4 | 63 | 27 | 270 ⁰⁰ | | | |
| | | | | | | 4/29 | V 928 | B | 3 | B | 27 | 261 ⁰⁰ | | | | |
| | | | | | | 5/4 | MR #7 | | | 11 | 62 | 35 | 261 ⁰⁰ | | | |
| | | | | | | 5/21 | V 1088 | 17 | | | 18 | 210 ⁰⁰ | | | | |
| | | | | | | 6/2 | MR #13 | C | | C | 60 | 10 | 210 ⁰⁰ | | | |
| | | | | | | 4/17 | V 1283 | | 4 | | 6 | 198 ⁰⁰ | | | | |
| | | | | | | 6/20 | MR #11 | | | 5 | 65 | 1 | 198 ⁰⁰ | | | |
| | | | | | 4 | 12 ⁰⁰ | 7/7 | V 14 | | | 5 | 210 ⁰⁰ | 3 ⁰⁰ | | | |
| | | | | | | 7/21 | MR #9 | | | 6 | 69 | 11 | 210 ⁰⁰ | | | |
| 5/1 | EX 1640 | 17 | 17 | | | | | | | | | | | | | |

WD AGO Form 5-104 1 January 1945
THIS FORM SUPERSEDES WD AGO FORM No. 5-104, DATED 16 JULY 1944.
GSA WD AGO Form 5 (Class) Unaltered, WHICH MAY BE USED UNTIL SUPPLIES ARE EXHAUSTED.

STOCK RECORD CARD
10-62100-1 U. S. GOVERNMENT PRINTING OFFICE

Figure 30. Setting control level for class M supplies.

112. Reviewing and Revising Levels

a. FREQUENCY. The post engineer will review the stock levels for those items listed in SB 5-53 in accordance with the provisions of TM 38-400, and will review levels for other repairs and utilities supplies every 90 days on each item whose total value on hand exceeds \$25. Establish a control level and reorder point on each item whose total value on hand is \$25 or less; and review these levels as required or when replenishment of stock is necessary. At the time of the annual inventory, review stock record cards for elimination of obsolete items.

b. POSTING. Each time the control level is reviewed, enter on the stock record card the date, initials of reviewer, and the latest control level. Minor changes in issue experience do not warrant adjustments in levels.

113. Replenishing Stock

The stock record clerk prepares procurement requests when the net stock position falls to the reorder point and not before, unless needed to cover due-out requirements, WD AGO Form 5-125 (Request for Procurement Action). Submit each day to post engineer for approval a form listing items required. Prepare requisitions, purchase orders, or standard purchase requests, as appropriate, at regular intervals from this form for those items approved.

a. QUANTITIES. Do not purchase items in arbitrarily large quantities merely to realize quantity discounts. Slight variations over station control levels, however, are authorized for purchases of standard packages. To permit procurement in standard package lots, establish station control levels and reorder points at quantities which automatically provide for such purchases. For example, if post engineer uses approximately 40 pounds of a certain type of nails per month, station control level would normally be established at 80 pounds and reorder point at 60 pounds. This would require procurement of 20 pounds each 15 days. Total value of nails purchased each time would amount to approximately \$1. In this case, because of the low value of supplies, control level

and reorder point should be established to permit purchase in standard package lot. If it takes approximately 10 days to replenish stock, a reorder point of 20 pounds would guarantee against stock depletion. The control level should be established at 120 pounds and reorder point at 20 pounds to permit purchase of nails in a standard 100-pound keg.

b. CANCELING ORDERS. When a change in condition makes shipment of items on order unnecessary, cancel order promptly and delete as a due-in on stock record card.

114. Reporting Excess Supplies

a. DEFINITION. Excess supplies are defined as items exceeding quantities authorized for the particular organization or supply component of the Department of the Army. For station repairs and utilities supplies, an excess is that quantity by which the net stock position exceeds the station control level or, when authorized, the station disposal level.

b. REPORT FORM. When a revision of a station control level produces a reportable excess as provided in *c* below, prepare an excess report in triplicate using WD AGO Form 5-65, R&U Excess Property Report (Reports Control Symbol ENG-19). Forward two copies to the army commander and retain one copy at the station. Until forms are reprinted, insert the new reports control symbol, ENG-19, in place of the old symbol EUG-74.

c. ITEMS REPORTED. Submit an excess report for each item whose *value of excess* is more than \$25. When the value of excess is \$25 or less the supplies may be retained for future use. If disposal action on excess items worth less than \$25 is desired (e. g., obsolete supplies), report them to the army commander in accordance with paragraph 118. Do not submit WD AGO Forms 5-65 to army commanders when the value of excess is \$25 or less.

d. ACTION AT STATION. Freeze the property reported as excess and store it separately from regular stock. Obtain approval from the army commander to withdraw excess for local use.

115. Preparing Excess Report

Prepare report in triplicate for each excess item. Forward original and duplicate to service command engineer, retain triplicate at reporting station, and clip to stock record card until disposition of excess is complete. List complete information in applicable spaces of WD AGO Form 5-65, Repairs and Utilities Excess Property Report, as follows:

a. NOMENCLATURE. Enter basic noun designation first and follow with complete detailed description of item as shown on stock record card to permit positive identification. Correct and resubmit reports returned to post for lack of detailed nomenclature.

b. UNIT. Enter unit of issue as indicated on stock record card.

c. CONDITION. Record condition of serviceable excess item using symbols listed below:

- N—New.
- E—Used—Reconditioned.
- O—Used—Usable without repair.
- R—Used—Repairs required.
- X—Items of no other value as originally intended but of possible value other than as scrap.
- 1—Excellent.
- 2—Good.
- 3—Fair.
- 4—Poor.

Always use a letter-number combination to describe condition. For example, *N-1* indicates new and in excellent condition; *O-3* indicates used, usable without repairs and in fair condition. When identical items are declared but more than one condition is involved, submit an individual report for each condition.

d. STOCK NUMBER. Enter stock number shown on stock record card. When stock number is not available, insert Federal class number. Prefix locally assigned numbers by letter *L* and the Federal class number.

e. DATE. Enter date report is prepared.

f. NET STOCK POSITION. Enter net stock, computed by adding quantity on hand, quantity issued on memorandum receipt, and quantity due-in, and subtracting quantity due-out. In considering quantity due-in, do not include items scheduled on long time procurement for delivery. Normally, amount due-in includes items scheduled for delivery within 15 days of date of report.

g. STATION CONTROL LEVEL. Enter station control level shown on stock record card, or disposal level, whichever is appropriate.

h. EXCESS. Record any excess, computed by

| | | | | |
|---|-----------------------------|--|-----------------------------|-----------|
| 1. NOMENCLATURE SHOVEL: General purpose, FS GGG S-326, round point, type IV, long handle, No 2, 10" x 13" blade. | | | | |
| 2. UNIT ea. | 3. CONDITION 0-2 | 4. STOCK NUMBER 43-7487.400.200 | 5. DATE 20 Feb 45 | |
| 6. NET STOCK POSITION 466 | | DISPOSITION RECORD | | |
| 7. STATION CONTROL LEVEL | 382 | DATE | TRANSFERRED | BALANCE |
| 8. EXCESS | 84 | 3/14 | 50 | 84 |
| 9. UNIT PRICE | 1.51 | | | 34 |
| 10. VALUE OF EXCESS | 126.84 | | | |
| 11. ISSUE LAST IN DAYS 379 | 12. POST ENGINEER'S REMARKS | | | |
| 13. STATION Fort School, Va | | 14. SERIAL NUMBER OF REPORT 1770 | | |
| U. S. A. G. O. FORM NO. 5-65 1 OCTOBER 1944 | | R & U EXCESS PROPERTY REPORT CONTROL APPROVAL SYMBOL EUG - 74 | | |

Figure 31. Repairs and Utilities excess property report.

subtracting station control or disposal level from net stock position (item 6 minus item 7).

i. **UNIT PRICE.** Indicate average unit cost, shown on stock record card, to nearest cent.

j. **VALUE OF EXCESS.** Enter value of excess which is product of quantity excess multiplied by unit price (item 8 times item 9).

k. **ISSUE LAST 60 DAYS.** Enter total entries in repairs and utilities use issues column on stock record card for last 60 days. For class M property, this is the greatest quantity issued on memorandum receipt.

l. **POST ENGINEER REMARKS.** When items reported excess are not in usable condition, give brief summary of repairs necessary or condition. Also, give justification for control levels established which exceed by more than 10 percent the normal issue for preceding 60-day period, such as stand-by emergency, package lot, seasonal issue, and the like. Do not justify items required for authorized new work projects. Post such items to stock record cards as due-out and take into account when net stock position is computed. Use of the following symbols instead of remarks is authorized:

STB—Stand-by, emergency.

SEA—Seasonal.

PKG—Standard package lot.

m. **STATION.** Write in name of reporting installation and location. Do not abbreviate too extensively.

n. **SERIAL NUMBER OF REPORT.** For positive identification, number WD AGO Forms 5-65 in simple single sequence starting with number 1. Start a new series each fiscal year. Use report numbers only for identifying reports and not for property classification.

o. **DISPOSITION RECORD.** List quantity entered as excess in item 8 under *balance*. As service command engineer disposes of excesses, maintain record of amounts transferred and available balance on individual forms at both station and service command headquarters. Do not consider this an additional set of stock records, but merely a convenient means of maintaining correct balances of reported excess. Do not drop property from WD AGO Form 5-104 until disposition instructions are received and documents prepared transferring accountability. For authorized withdrawals by reporting station, correct balance on

Form 5-65 on authority of service command approval. For such withdrawals no transfer document is necessary. Clip retained copy of excess report to pertinent stock record card for convenience in posting.

116. Determining of Condition of Excess Stocks

Prepare excess reports in stock record section from WD AGO Forms 5-104 and forward to storekeeper for determining condition of excess and entry of item 3 on WD AGO Form 5-65. Verify quantities reported and tag or identify property in stock as excess. Separate excesses from other stocks as soon as possible. Normally, report only serviceable items; however, equipment in need of repairs and items which may be serviceable for purposes other than normal use may be reported if complete information is furnished about repairs required and condition. The service command then issues instructions to ship, repair, or turn over to salvage officer. Notify service command engineer of quantities later reported as excess but discovered to be unserviceable and dispose of items as outlined in section IX.

117. Processing Excess Reports at Army Headquarters

Army commanders reviewing WD AGO Forms 5-65 will take one of the following disposal actions:

a. Redistribute excess items to other stations in the command in quantities to bring station stock up to the control level or the disposal level where authorized.

b. Retain for a redistribution period not to exceed 6 months those items which are known to be fast-moving or for which a current need exists. File the original form by nomenclature, and maintain a current record of disposition action taken and balances of excess available as quantities are ordered shipped. File the duplicate copy by station.

c. Using one of the actions listed below, dispose of items not redistributed or retained in accordance with *a* and *b* above and the balance of any items being retained in accordance with *b* above and not redistributed in the established period.

(1) In the ZI report to the appropriate distribu-

tion depot, for disposition instructions, those items currently on the "List of Required Items—Section I", published by the Chief of Engineers, and all engineer spare parts. Prepare these reports in accordance with procedure prescribed in *d* below. In oversea commands report items indicated by engineer depots on forms mutually agreed upon.

(2) Transfer to other Department of the Army agencies items requested by those agencies.

(3) Instruct stations to report remaining items in O-3 condition or better to Army commander in accordance with paragraph 118. Instruct stations to transfer items in condition worse than O-3 to the station salvage officer.

d. In the ZI report required items and spare parts to the distribution depot as follows:

(1) Submit report in duplicate on WD AGO Form R-5084, Station Excess Serviceable Stock Report (Reports Control Symbol WDGSD-81).

(2) Extract information from WD AGO Form 5-65 and note condition and location of supplies in the "Remarks" column.

(3) Hold WD AGO Form 5-65 pending disposition instruction from the depot.

e. When disposition action has been completed on a WD AGO Form 5-65, mark both copies "Complete disposition action taken", file the original in an inactive file, and return the duplicate to the station.

118. Reporting Technical Service Excess

Technical service excess is defined as quantities of supplies in O-3 condition or better which are not redistributed by army commanders as indicated in paragraph 117*c* (3) or which are on hand at a station in accordance with paragraph 114*c*.

a. List technical service excess supplies in the station repairs and utilities account on appropriate disposal forms and submit the report to the Army commander for processing in accordance with current instructions.

b. Hold report in suspense file for 90 days and ship items for which disposition instructions are received.

c. At expiration of 90-day period transfer remaining quantities to station salvage officer.

119. Redistribution of Excess Supplies

Army commanders will make every attempt to utilize excess supplies within the army area.

a. EXCESS LISTS. Army commanders may publish to stations lists of excess supplies available for redistribution.

b. SUSPENSION FROM LOCAL PURCHASE. Army commanders may suspend from local purchase only those items which are available in reasonably sufficient quantities from current excesses being held for redistribution. Blanket suspension of all local purchase with the resultant individual authorization to purchase each item not available from excess is not authorized.

SECTION XI

REPAIRS AND UTILITIES WAREHOUSING

120. Purpose

a. GENERAL. The instructions in this section are a guide to warehouse operations and can be adapted to fit local conditions.

b. OBJECTIVES. The primary objectives of warehousing are to accomplish the following:

(1) Maximum use of existing space. Avoid new construction and extensive alterations to warehouse facilities.

(2) Conservation of time and manpower.

(3) Speeding up of supply operation.

(4) Conservation of supplies by avoiding reorders of material in stock which cannot be located when required.

121. Preparing Warehouse Layout

The first step in efficient storage operations is devising a lay-out plan to fit the type and scope of property in use at the station. Details of the plan depend on the type and amount of supplies handled and local operational conditions. In general, the most practical plan is a single warehouse with an adjacent open storage area located in the vicinity of the post engineer shops and offices. Keep number of points of issue for repairs and utilities supplies to an absolute minimum consistent with efficient operations. Prepare warehouse lay-out plans in accordance with the following:

a. SHIPPING AND RECEIVING DEPARTMENTS. Place issuing and shipping department at one end of building and receiving department at other end, when local conditions permit. When volume of supplies is small, place receiving and shipping departments in one common area. Provide enough space for receiving and issuing supplies to eliminate using aisles and walkways for these functions.

b. BINS. Arrange bins with smallest size openings closest to issuing and shipping department.

(1) Place one main aisle from 4 to 6 feet wide between receiving and issuing departments. Ex-

ceptionally large warehouses may require two or more main aisles. Place bins at right angles to main aisle.

(2) A maximum length of 50 feet for a bin section is recommended. Arrange various sizes of lateral or cross aisles, depending on size of bins or racks facing aisle. Suggested sizes for cross aisles are:

(*a*) 30 inches between small bins.

(*b*) 36 inches between large bins.

(*c*) 48 inches between racks.

(*d*) 60 to 72 inches between decks.

c. FIRE AISLES. Do not maintain fire aisles between stored supplies and outer walls, regardless of type of construction except for supplies presenting special hazards and requiring special precautions.

d. LOADING FACILITIES. Provide loading and unloading facilities so materials can be loaded directly from truck or railroad car into warehouse.

e. SPACE FOR EXCESS ITEMS. Provide space for separating items reported as excess. In general, equip this space with same size and type of bins, decks, and racks as main warehouse. When possible, store excess items in a separate building.

f. USE OF ITEM. Consider end use of item. Store items of same major group in one place; for example, keep all electrical items in one place, plumbing supplies in another, and the like. When feasible, store items of each federal class together within major group.

122. Allotting Bin Space

To use warehouse bin space to the maximum, provide bins of proper size. Except for fast moving items, make bin large enough to hold contents of standard pack plus few additional pieces. The following suggestions are a guide for efficient use of bins:

a. SIZE. A minimum of four sizes is recommended. List the available sizes of bins and assign each size an identifying number, as follows:

WAR DEPARTMENT TECHNICAL MANUAL
TM 5-601

This manual supersedes ASF Manual M501, 15 December 1943, including C 1, 21 June 1944, and C 2, 8 January 1945.

PROPERTY

REPAIRS AND UTILITIES



WAR DEPARTMENT

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APRIL 1946

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WAR DEPARTMENT
WASHINGTON 25, D.C., 1 April 1946

TM 5-601, Property—Repairs and Utilities, is published for the information and guidance of all concerned.
[AG 300.7 (5 Mar 46)]

BY ORDER OF THE SECRETARY OF WAR:

OFFICIAL:

EDWARD F. WITSELL
Major General
The Adjutant General

DWIGHT D. EISENHOWER
Chief of Staff

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(Att Post Eng) (5); D (Eng) (2); Bn (Overseas only) (Eng) (2).

Refer to FM 21-6 for explanation of distribution formula.

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FOREWORD

Changes to this manual will be supplied on a page basis, and will be published as required. As change pages are received, they will be inserted in their proper places, and the replaced pages destroyed. Pages which represent changes will bear the number and date of the change.

Paragraphs are numbered consecutively throughout the manual. Paragraphs bearing decimal suffixes indicate newly added material; for example, paragraph 33.1 represents the first main paragraph following paragraph 33.

Pages are numbered consecutively throughout the manual. If additional pages are required within the manual, the added pages will be identified by alphabetical suffixes "A," "B," "C," etc. For example, if a new page is added between 24 and 25, the new page will be numbered 24A. Additional pages in the same place will be numbered 24B, 24C, etc.

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This manual supersedes ASF Manual M501, 15 December 1943, including C 1, 21 June 1944, and C 2, 8 January 1945.

SECTION I

GENERAL

1. Purpose and Scope

This manual prescribes uniform procedures for accounting for and recording the acquisition, purchase, receipt, issue, and disposition of repairs and utilities real property, installed property, and supplies. It also contains sections on repairs and utilities stock control, excess supplies, and warehousing. The system outlined in this manual is designed to enable the post engineer to maintain the control over property prescribed in War Department directives, to have available at all times the information required to perform his functions effectively, and to furnish the necessary data required to maintain cost accounting in accordance with TM 5-602.

2. Accountability

There are three classes of military establishment property: real property, installed property, and supplies. (See AR 35-6520.) Repairs and utilities property consists of all real property at a post and those items of installed property and supplies normally associated with repairs and utilities activities. This manual contains specific accounting procedures for each group. The post engineer is accountable for all repairs and utilities property, whether it is acquired by purchase, by condemnation or lease, or by transfer from other agencies of the Government and whether it is paid for or not. If any such property is unaccounted for when discovered, the post engineer accounts for it on the appropriate repairs and utilities property accounts. (See AR 35-6520.)

a. PROPERTY RECORDS. Property records give information used to determine unit cost or to indicate over-all work loads and units of physical plant.

b. COST ACCOUNTING. All property transactions must be coordinated with the repairs and utilities cost accounting system to permit accurate reporting of cost as affected by receipts, issues, and transfers of property.

3. Authority and Applicability

Provisions of this manual are in accordance with current War Department directives and policies relative to property accounting, stock control, supply procedure, and warehousing. (See AR 100-80 and 35-6520.) The procedures prescribed in this manual apply to all class I, II, III, and IV installations in the continental United States and in oversea commands directed by the Secretary of War to re-establish property accounting.

The provisions of TM 38-403, apply to repairs and utilities property accounting activities to the extent noted herein. TM 38-220, contains the basic War Department policy for stock control.

4. Repairs and Utilities Supply

The post engineer is the station supply officer for repairs and utilities supplies, which are normally stocked and issued according to local need and are not covered by published Tables of Allowances. If the post engineer is also engineer troop supply officer, the troop supply functions are entirely separate from the repairs and utilities responsibilities. Accounting for repairs and utilities property is one of the exceptions to current War Department directives permitting consolidation of stock record accounts. Do not combine repairs and utilities property records with records of other property.

5. Terms

a. REAL PROPERTY. Real property consists of lands and interest therein; rights-of-way; easements, whether temporary or permanent; leaseholds; buildings; wharves; ferryslips; channels; seawalls; jetties; piers; docks; miscellaneous structures; roads; walks; parking areas; aprons; runways; railroads; utility systems; and all improvements and appurtenances attached thereto and ordinarily considered real estate. It does not include installed property as defined in *b* below.

b. **INSTALLED PROPERTY.** Repairs and utilities installed property is defined as nonexpendable items of equipment, apparatus, appliances, or fixtures such as furnaces, generators, pumps, and other items of class P supplies which have been placed in or attached to real property and which are incident to repairs and utilities functions. (See AR 100-80.)

c. **SUPPLIES.** Repairs and utilities supplies are raw materials, commodities, and manufactured articles which are procured, stored, and issued for repairs and utilities purposes and which have not become real property and which have not been installed.

(1) *Classification for accounting purposes.* For accounting purposes, repairs and utilities supplies are classified as follows:

(a) *Expendable* supplies are those considered to lose their separate identity when in use. They are permanently incorporated in real property or other supplies in connection with repairs and maintenance or are consumed in operation, manufacture, or construction activities.

(b) *Nonexpendable* supplies are those not consumed in use and which ordinarily retain their identity during use. For repairs and utilities accounting purposes, nonexpendable supplies are subdivided as follows:

1. *Class P supplies* consist of nonexpendable items procured for installation in real property or in other nonexpendable supplies. Class P supplies installed in or attached to real property are carried on installed property records.

2. *Class M supplies* consist of items which are charged individually to a responsible person while in use because of the value, length of life under normal care, portability, mobility, or other pertinent reasons. They are charged on a memorandum receipt.

(2) *Classifications for supply purposes.* For supply purposes, repairs and utilities items are classified as follows:

(a) *Regulated items* are items whose issue on individual requisitions is closely supervised by chiefs of technical services to insure distribution to proper units and commands in accordance with War Department priorities. They are items which are exceptionally scarce, costly, or of a highly technical or hazardous nature. SB 5-53 lists items which post engineers are not permitted to purchase locally. It also gives the procedure for submitting requisitions.

(b) *Service command contract items* are items

whose procurement is controlled by the service command engineer. The service command procures these items either by contract, purchase order, or from available excess stocks. In certain cases, the Chief of Engineers can make special procurement for shipment direct to service commands. The classification of items as service command contract items is made by the service command engineer, subject to approval by the Chief of Engineers.

(3) *Classifications for stock control purposes.* For stock control purposes, repairs and utilities supplies are classified as follows:

(a) *Normal issue items* are all items except those defined as standby or seasonal in (b) or (c) below.

(b) *Seasonal items*, such as stove parts and fertilizer, are those required in greater quantities at certain times of the year. Carry-overs should not be large except on items such as coal, which must be procured ahead of the season in which used.

(c) *Stand-by items* are those which must always be on hand to safeguard health, to insure uninterrupted operations of station facilities, or to prevent destruction of property. They include repair parts for obsolete equipment, parts which are difficult to obtain, and small quantities of various supplies required occasionally but on which issue experience is variable. Such stocks must be held to minimum quantities of pertinent items.

d. **NOMENCLATURE.** The nomenclature of an item consists of the basic noun designation by which the item is commonly known followed by a complete description for positive identification. Current catalogs of standard engineer supplies are a guide to nomenclature for repairs and utilities property. The description includes, as applicable, the type, size, model, basic materials, special use, and name of manufacturer. For example, *Pump* is a basic noun designation while the description is *centrifugal, single-stage, double-suction, split-case, base-mounted, 3-inch discharge 100 gpm at 40-foot head, manufactured by Dayton Dowd Co. powered by 5-hp Milwaukee gasoline engine, V-belt drive*.

e. **SHOP STOCK.** Repairs and utilities shop stock consists of predetermined quantities of specified items of expendable supplies required for emergency use when warehouses are closed or required constantly for the work performed by the shop. These items are not model stock within the meaning of TM 38-403 or other directives pertaining to model stock.

f. **DEPOT.** Depot, when applied to post engineer repairs and utilities activities, refers to the service

command engineer. This applies to all instructions relative to control and disposition of repairs and utilities supplies.

g. STATION CONTROL LEVEL. The station control level is the maximum quantity of an item authorized to be on hand or on order at any one time.

h. REORDER POINT. A reorder point is the supply level where procurement or replenishment begins. The reorder point is set as low as the availability of supply and replacement sources allows.

i. EXCESS PROPERTY. Excess property includes—

(1) *Excess stocks*, which are supplies in excess of the station stock level or disposal level authorized for the installation.

(2) *Excess installed property*, which is installed class P property in excess of the authorized requirements for the equipment. Equipment installed in a building may become excess if the utilization of the building changes or the activity and purpose for which the equipment was installed change.

6. Location of Property Records

Repairs and utilities stock records, real property records, installed property records, cost records, and maps, plans, drawings, and specifications are all interdependent. They are an integral part of the post engineer's administrative records and must be kept close together in the post engineer's office.

7. Standard Operating Procedure

Post engineer organizations follow the standard operating procedure outlined in chart 1, which shows the flow of work orders and requisitions on the storekeeper. The post engineer can combine or expand when necessary to fit local conditions. No fundamental deviations are authorized.

8. Voucher Register and File

A single register of all vouchers pertaining to repairs and utilities property is maintained on WD AGO Form 10-140 (Register of Vouchers to the Stock Record Account). (See fig. 1.) Vouchers are registered within 24 hours of receipt. Vouchers pertaining to property of other technical services for which the post engineer has been assigned accountability are registered on separate voucher registers and filed separately from those pertaining to repairs and utilities property.

a. REGISTERING. All documents from which property is picked up, dropped from, or transferred between the several repairs and utilities property

records are registered in the voucher register, except as follows:

(1) WD AGO Forms 5-102 (Requisition on Storekeeper (short form)) and 5-103 (Requisition on Storekeeper (full sheet)) listing only expendable supplies issued for repairs and utilities purposes on the authority of an approved work order. Section VI gives the provisions for filing these forms. A file of related work orders is made available for examination by property auditors.

(2) WD AGO Forms 446 (Property Issue Slip) and 447 (Property Turn-in Slip) used for issuing and returning property on memorandum receipt. Such transactions do not constitute a change in the accountability of the post engineer, nor involve a transfer between accountable records. Memorandum receipts for repairs and utilities items are not vouchered.

b. NUMBERING. Vouchers are numbered serially, with a new series starting each fiscal year. Numbers are assigned in the single series sequence as vouchers are registered, regardless of whether they pertain to stock, real property, installed property, or un-serviceable property records or whether they are credit, debit, or inventory adjustment vouchers. Voucher numbers pertaining to an inventory are prefixed by the letter I. For example, the 1146th voucher, if pertaining to an inventory adjustment, would be recorded as I-1146.

c. POSTING. At the time of posting, the clerk indicates the following information on the voucher:

(1) Date posted.

(2) Record to which posted; for example, *posted to stock records*.

(3) Initials of posting clerk.

d. FILING. Vouchers are filed in numerical sequence and secured in binders. Supporting papers are held to minimum essential requirements. Once filed, individual vouchers are not removed from the binders except for unusual cases. Normally, when information is required from an individual voucher, the entire binder is checked out.

9. Property Forms

a. All forms stocked in adjutant general depots are assigned AGO form numbers. Below is a list of repairs and utilities property forms which formerly had OCE, QMC, or Engineer Department numbers and now have AGO numbers. All forms with the old numbers may be used until existing stocks are exhausted, unless otherwise directed. The use of locally devised forms, or the

STANDARD OPERATING PROCEDURE

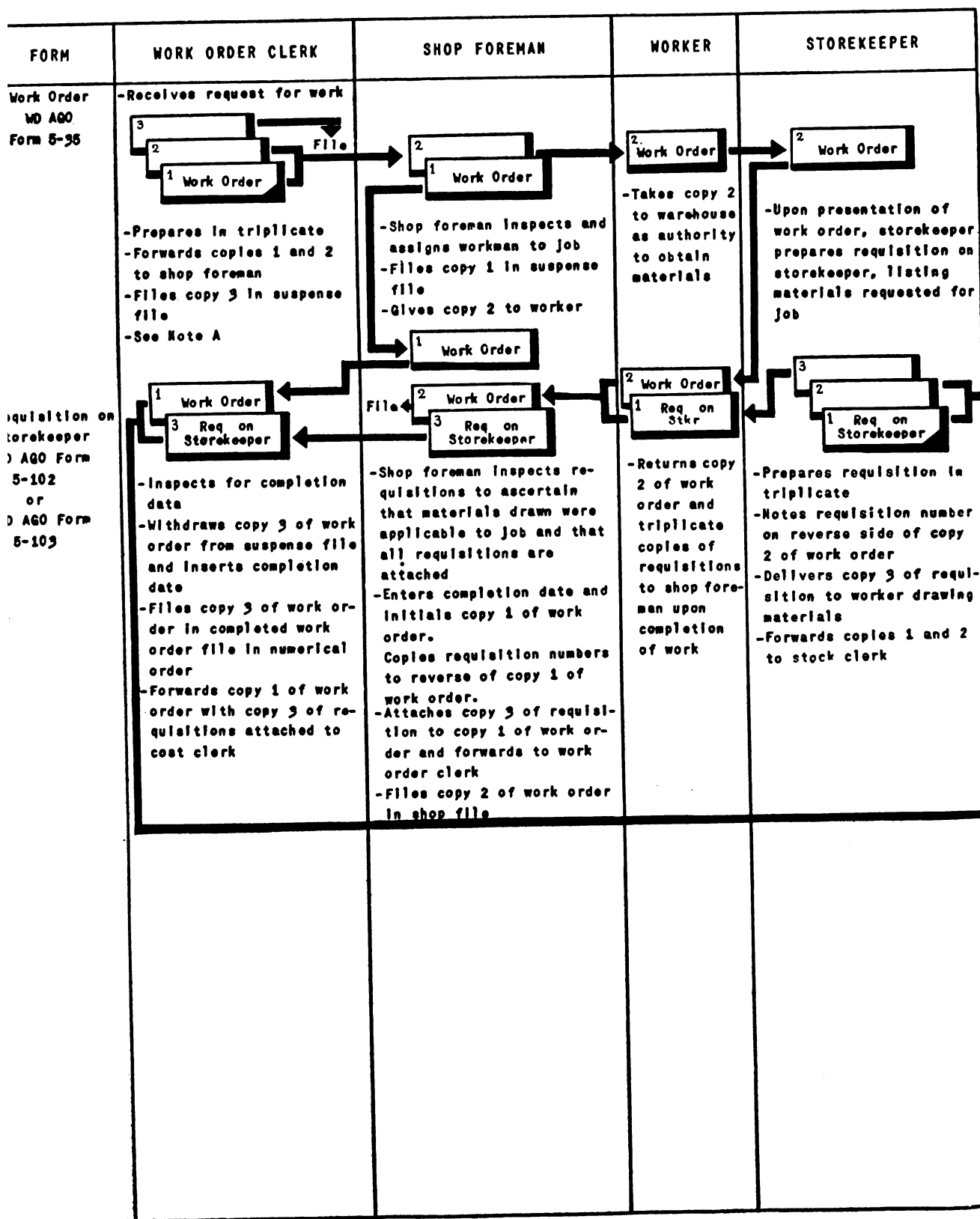


Chart 1. Standard operating procedure for issuing supplies and processing work orders.

FOR ISSUE OF SUPPLIES AND PROCESSING OF WORK ORDERS

CHART 1

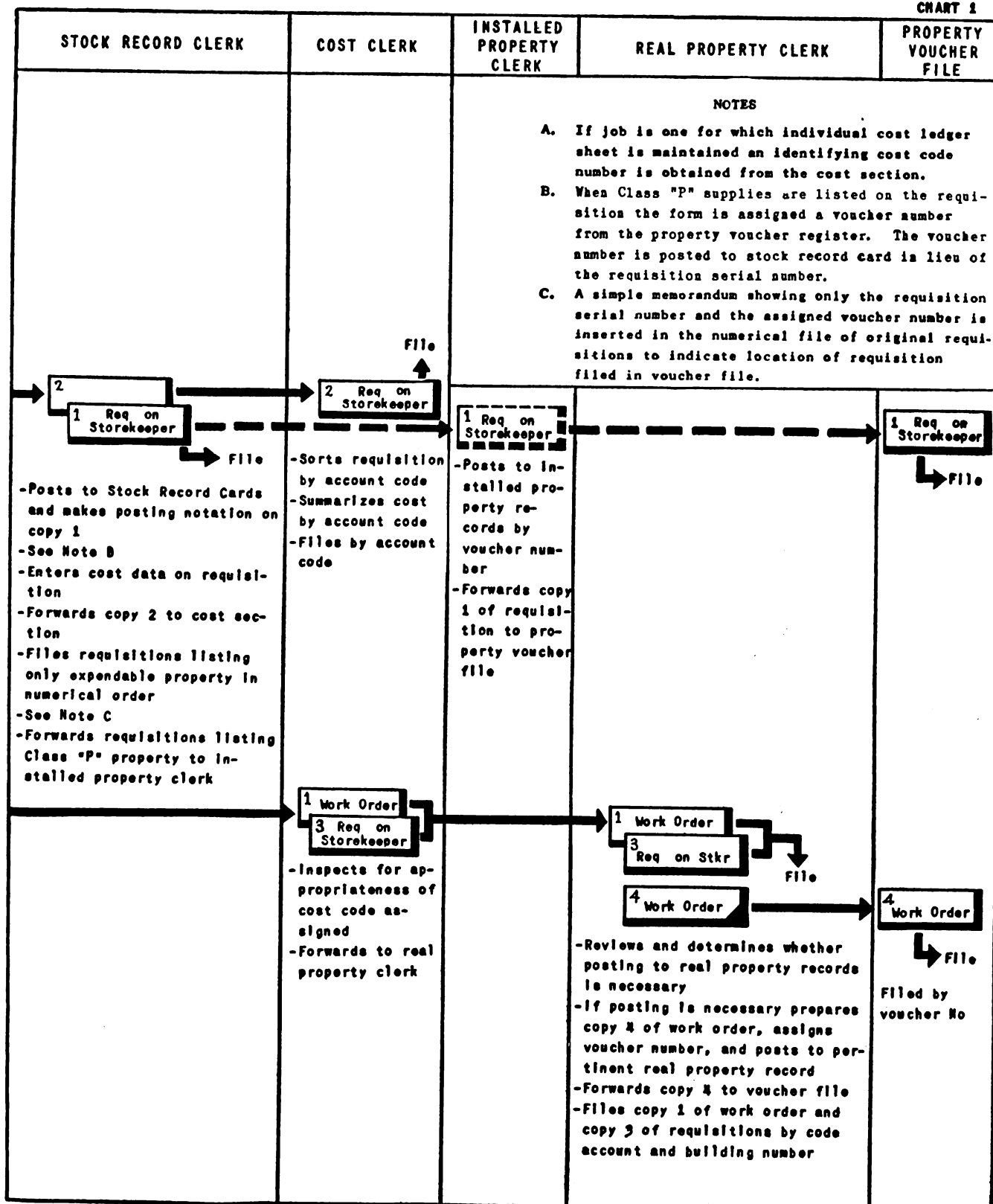


Chart 1. Standard operating procedure for issuing supplies and processing work orders—Continued.

adaptation of other forms, as substitutes for the standard forms prescribed in this manual is not authorized. These forms are requisitioned through the post publications officer from the service command adjutant general or air technical service command depots. WD AGO Form 5-48 (old OCE Form 433) has been replaced by WD AGO Form 661.

| <i>Old form No.</i> | <i>New AGO form No.</i> | <i>Title</i> |
|--------------------------|-------------------------|--|
| OCE 289 | 5-35 | Repairs and utilities work order. |
| OCE 432 | 5-47 | Real property record, buildings and structures |
| OCE 434 | 5-49 | Real property record, miscellaneous structures |
| OCE 435 | 5-50 | Real property record, land |
| OCE 436 | 5-51 | Real property record, roads, walks, parking areas, aprons and runways, railroads, etc. |
| OCE 437 | 5-52 | Real property record, utility distribution systems |
| None | 5-65 | R & U excess property report |
| ENG 3 (Costs) | 5-102 | Requisition on storekeeper (short form) |
| ENG 3A (Costs) | 5-103 | Requisition on storekeeper (full sheet) |
| ENG 5 (Costs) | 5-104 | Stock record card |
| None | 5-107 | Bin card |
| None | 5-108 | Stock locator card |
| QMC 431 | 10-113 | Receiving report |
| QMC 480 | 10-140 | Register of vouchers to stock record account |
| WD AGO 5-48 (OCE 433) | 661 | Installed property record card |

b. The WD AGO forms in the "R" series listed below (figs. 19, 20, and 34) may be reproduced locally. The number, date, and title will appear on all reproductions.

WD AGO Form R-5374

WD AGO Form R-5375

WD AGO Form R-5376

10. Auditing Property Records

Repairs and utilities property accounts are subject to formal audit (AR 35-6740 and TM 14-1010) to determine whether the account has been maintained according to prescribed procedures.

a. The property auditor determines the number and date of the last voucher and requisition on storekeeper to be included in the audit. He also selects the items for inventory, obtains the stock record balances, requests the post engineer to skip one line on all stock record cards until completion of the audit.

b. When postings are made to stock record cards before completion of the audit, the stock clerk enters the word audit in the reference column on the next blank line of these cards and continues postings on the following line

11. Disposition of Obsolete Property Accounting Records

a. STOCK RECORDS. Stock records and all supporting papers and vouchers are disposed of in accordance with AR 35-6700 and 15-15.

(1) After a certificate of audit indicating clearance of a property account is issued, the property records included within the period of the audit may be withdrawn from the active files and placed in a dead file. (See TM 12-259.) Only completed or obsolete stock record cards are removed from the active file after audit and clearance.

(2) When a post, camp, or station is abandoned, the repairs and utilities property account is audited, a certificate of audit indicating clearance is issued, and records are forwarded to the appropriate records depot for action. (See AR 35-6700.)

b. REAL PROPERTY AND INSTALLED PROPERTY RECORDS. The original real property and installed property records, including maps, drawings, specifications, and real and installed property record cards are not disposed of at the post. These records do not become obsolete as long as the real property exists. The records are preserved for transfer to the Corps of Engineers when the station becomes surplus. Vouchers supporting postings to real and installed property record cards are disposed of according to a above.

SECTION II

ACQUISITION AND RECEIPT OF PROPERTY

12. Acquisition of Real Property

Repairs and utilities real property is acquired through transfer of new construction from resident and district engineers; transfer from division engineers when obtained by purchase, condemnation proceedings or lease; construction accomplished by the post engineer; and construction accomplished by other agencies, jurisdiction to which is transferred to or vested in the War Department.

13. Transfer of New Construction from Resident and District Engineers

In accordance with AR 100-70, ENG Forms 290, 290A, 290B, 290C, and 290D (available only through Corps of Engineers channels) are used by resident engineers to transfer all military construction accomplished by the Corps of Engineers, except seacoast fortifications. Resident engineer prepares the forms in accordance with instructions issued by the Chief of Engineers. (See fig. 2.) The resident engineer and the post commander, or his designated representative, on written notice from the resident engineer that construction comprising all or any portion of a job is ready for use, conduct a joint inspection of the facilities or structures to be transferred.

a. TRANSFER OF STRUCTURES WITH DEFICIENCIES. Deficiencies in construction work or lack of specified items of equipment do not delay the transfer but are listed on the reverse side of the transfer forms. The post commander accepts the construction on certification by the resident engineer that it is completed in accordance with plans and specifications (AR 100-70), with the exception of the deficiencies recorded on the reverse side of the transfer forms. While it is normally the resident engineer's responsibility to enforce completion of work under contract, the direction of the correction of listed deficiencies may be determined locally by written agreement between the resident engineer and the post engineer, approved by the post commander.

b. TRANSFER OF SEACOAST FORTIFICATIONS. The district engineer transfers seacoast fortifications con-

struction to defense commanders in accordance with AR 100-20. The post engineer is accountable for only the real property involved. The artillery engineer is accountable for the installed fortifications elements. The district engineer forwards an accomplished ENG Form 290E (SECRET) with a copy of the letter of acceptance from the defense commander to the post engineer, who files a copy of the letter, which lists any deficiencies in the accepted construction work. The direction of the correction of deficiencies may be determined locally by written agreement between the district engineer and the post engineer, approved by the defense commander. Handle ENG Form 290E in accordance with AR 380-5 and file a copy of the letter of acceptance in the voucher file.

c. PREPARATION AND USE OF RECORD CARDS AND SHIPPING DOCUMENTS. The resident engineer prepares real property record cards in duplicate in accordance with instructions contained in section IV. He delivers original copies of these cards to the post engineer along with accomplished ENG Forms 290. He transfers all supplies comprising a residue from construction activities that are turned over to the post engineer on War Department shipping documents.

d. TRANSFER OF CONSTRUCTION DATA AND ITEMS. The resident or district engineer transfers to the post engineer all maps, drawings, and specifications; keys to doors, special inclosures, water valves, and fire hydrants; leases; contracts; guarantees given by the contractor, subcontractor, or material vendors; manufacturers' catalogs; and other pertinent data. The post engineer keeps these available for ready use and reference in the operation and maintenance or disposal of the facility.

e. ASSIGNMENT OF VOUCHER NUMBER. The post engineer assigns a voucher number to the ENG Forms 290 covering the transfer of construction. He places the date, voucher number, and notation for *transfer of real property listed above* on the next blank line of each real property record card received from the resident engineer.

Job No. T-2

Job No. T-2

Job No. T-2

Area Engineer

14. Transfer of Property From Division Engineers When Acquired by Purchase or Condemnation Proceedings

The division engineer uses ENG forms 290 and real property record cards in transferring real property acquired by purchase or condemnation proceedings. He forwards the original copy of each form to the post engineer on acceptance of the real property with proper notations on the cards to distinguish improvements or alterations performed by the division engineer from property acquired by purchase or condemnation proceedings.

15. Transfer of Leased Property

When transferring leased property or property acquired on leasehold basis in condemnation proceedings to the using service, the division engineer furnishes a copy of the lease or copy of the leasehold judgment together with ENG Form 290 listing the alterations made by the Government. The division engineer prepares WD AGO Forms 5-47 (Real Property Record, Buildings and structures); 5-49 (Real Property Record, Miscellaneous Structures); 5-50 (Real Property, Land); 5-51 (Real Property Record, Roads, Walks, Parking Areas, Aprons and Runways, Railroads, etc.) and 5-52 (Real Property Record, Utility Distribution Systems) and forwards them to the post engineer on acceptance of the real property. Separate entries on the cards distinguish improvements or alterations performed by the division engineer from leased property in its original condition.

16. Construction Accomplished by Post Engineers

Post engineers normally accomplish new work either from ESA new construction funds when acting as resident engineers under construction directives or from ESA repairs and utilities funds available locally.

a. CONSTRUCTION BY CONTRACT. The post engineer records construction of new units or changes to real property by contract on real property records by preparing appropriate ENG Forms 290. He prepares one copy of the form and certifies it as the constructing engineer. The work is *accepted* by the post commander. The form is then vouchered, posted to the real property records, and filed in the voucher file. Additional copies required by the district, division, or service command engineer are furnished on request.

b. CONSTRUCTION BY PURCHASE AND HIRE. The post engineer records construction or changes accomplished by purchase and hire on the real property records from a vouchered copy of WD AGO Form 5-35 (Repairs and Utilities Work Order).

c. FILE OF CONSTRUCTION DATA. The post engineer files all maps, drawings, specifications, and other necessary data for construction which he accomplishes and prepares real property record cards to cover such construction.

17. Real Property of Other Agencies

Titles to buildings owned by contractors, resident engineers, officers' clubs, and service organizations may be transferred to the government on ENG Forms 290. Buildings or structures of this type abandoned on the post are picked upon the post engineer's real property records on an ENG Form 290, marked *found on post*. Such action is reported to the division engineer for necessary action in procuring a quit claim deed from the owner to perfect the government's title to such buildings.

18. Acquisition of Installed Property

The post engineer acquires repairs and utilities installed property with real property in the transfer of new construction from resident and district engineers; with the transfer of purchased, condemned, or leased property from the division engineer; by installation of class P supplies by the post engineer; or by installation by other agencies where jurisdiction is transferred to or vested in the War Department.

19. Transfer From Resident Engineers

The resident engineer transfers class P supplies and real property to the using service on ENG Form 290 and prepares WD AGO Forms 661 (Installed Property Record Card) listing all installed class P supplies in duplicate in the manner prescribed in section V. He delivers the original copy of each card to the post engineer along with the accomplished ENG Forms 290. The post engineer assigns a voucher number to the forms and enters the date, voucher number, and notation *for transfer of non-expendable supplies listed above* on the next blank line of each Form 661 received. Nonexpendable items which are the responsibility of other technical services are listed on separate Forms 661, and transferred by the resident engineer directly to the appropriate account on a War Department Shipping Document (WSDS).

20. Purchased or Condemned Property

The transfer of all class P items installed in real property which is purchased or condemned by the division engineer is handled in a manner similar to that prescribed in paragraph 19. Property installed by the division engineer is distinguished by appropriate notation on the card from the property acquired by the purchase or condemnation proceedings.

21. Leased Property

The division engineer lists all class P items installed in leased real property on WD AGO Forms 661 and transfers the forms to the post engineer, along with a copy of the lease for the real property. If the lease contains a complete list of the lessor's installed property, Forms 661 are unnecessary. The division engineer lists government-owned nonexpendable items on Forms 661, distinguishes them from the leased equipment, and transfers them to the post engineer on ENG Form 290 with the other government improvements and alterations.

22. Posting Supplies Installed by Post Engineer

The posting clerk posts class P supplies installed by the post engineer to the installed property records from a vouchered copy of the WD AGO Form 5-102. The notation *posted to the installed property records*, the date, and initials of the posting clerk are written on the document. When class P supplies are received for immediate installation, the clerk makes the posting directly to the installed property records from the vouchered copy of the receiving document, without making a posting to a stock record card. The notation *posted to the installed property records*, the date, work order number, building number, cost account code number, and initials of the posting clerk are written on the receiving document.

23. Procurement of Supplies

Repairs and utilities supplies required at a station are procured either by requisitioning the items from centrally purchased stocks or stocks of excess supplies, or by purchasing the items with ESA funds available locally.

a. SUPPLIES TO BE REQUISITIONED. (1) Supplies currently designated as regulated, or as a service command contract item are not purchased locally without the approval of the Chief of Engineers or the service command engineer, as appropriate. Lists of regulated repairs and utilities items are published periodically by the Chief of Engineers. Lists of

service command contract items and excess items are published periodically by the service command engineer.

(2) Supplies whose storage and issue responsibility are assigned to services other than the Corps of Engineers (AR 850-25 and Appendix I, WDPR).

(3) Excess supplies held for redistribution by the service command engineer.

b. SUPPLIES PURCHASED LOCALLY. Items required for repairs and utilities activities whose purchase is not prohibited in *a* above may be purchased locally, subject to the restrictions set forth below.

(1) Established station control levels and inventory control values must not be exceeded except when procurement in standard package lots is necessary. This limitation does not apply to procurement for approved new construction or maintenance projects.

(2) Subject to current restrictions on specific items, post commanders are authorized to approve the purchase of items of repairs and utilities equipment if the cost of any one individual unit does not exceed \$1,000. To purchase a unit whose cost exceeds \$1,000 the post commander submits the request for approval on a WD AGO Form 5-25 (Individual Project Estimate—Repairs and Utilities) in the same channels prescribed for submitting projects.

(3) In cases of extreme emergency, post commanders may authorize local purchase of minimum essential requirements of regulated or service command contract items for repairs and utilities work. When items are so procured, a notation is made on the purchase order or contract stating that the items are required for an emergency. The post commander forwards a copy of this document to the service or air force command concerned, with complete justification. For regulated items, the command forwards the case to the Chief of Engineers.

24. Requisitioning Repairs and Utilities Supplies

The post engineer prepares requisitions, WD AGO Form 445 (Requisition) in quadruplicate, retaining copy 4 in the repairs and utilities suspense file at the station and forwarding copies 1, 2, and 3 to the commanding general of the service command, attention service command engineer, except as noted in *e* below. The service command carefully edits all requisitions received, coordinates them with other technical services when necessary, and, if approved, takes action noted in *a*, *b*, *c*, or *d* below.

REQUISITION AND RECEIPT OF REPAIRS AND UTILITIES SUPPLIES

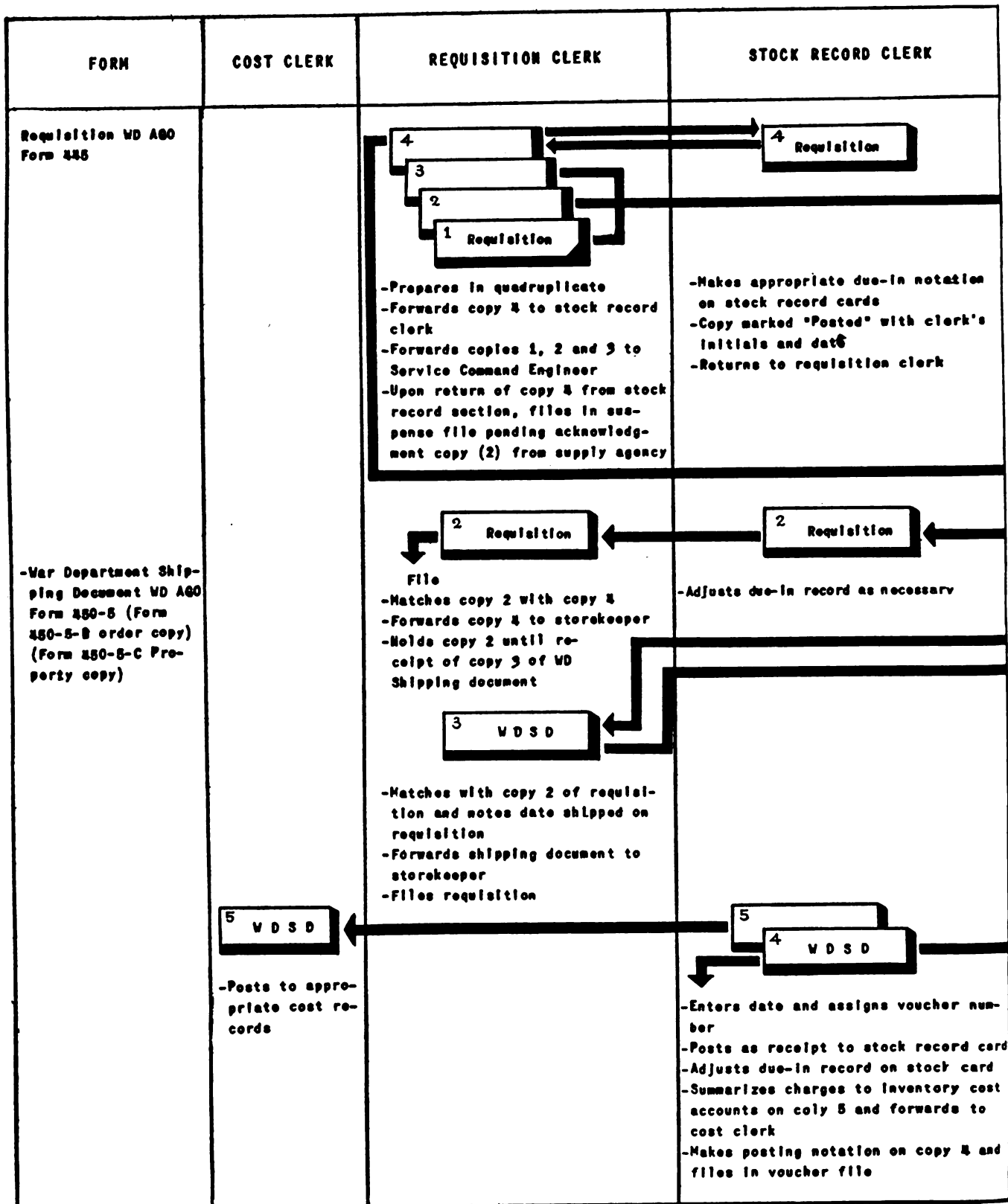


Chart 2. Requisition and receipt of repairs and utilities supplies from the service command engineer.

From THE SERVICE COMMAND ENGINEER

CHART 2

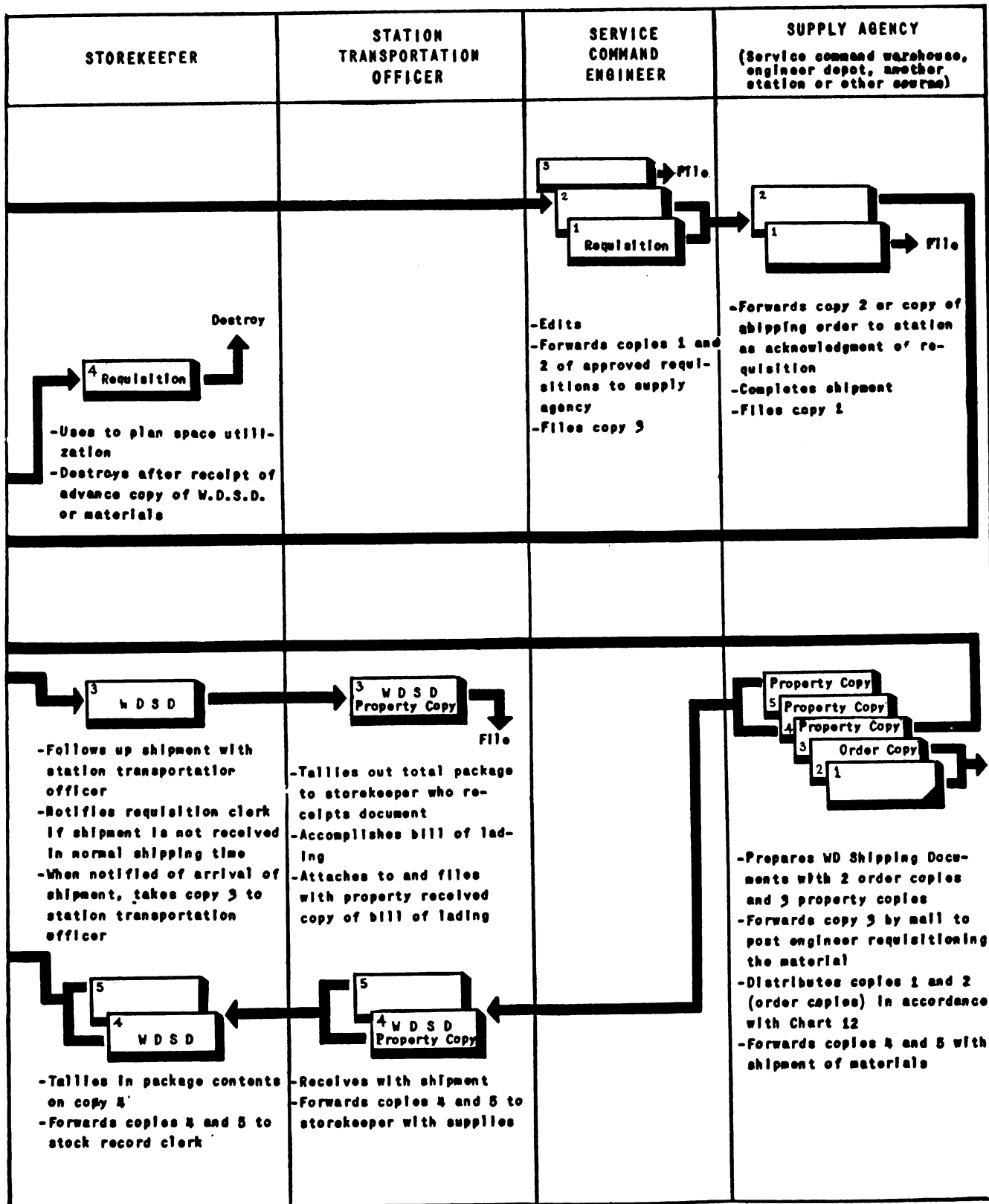


Chart 2. Requisition and receipt of repairs and utilities supplies from the service command engineer—Continued.

a. **REGULATED ITEMS.** Copies 1 and 2 are forwarded to the Chief of Engineers with recommendations and approval. If the supply is approved by the Chief of Engineers, a copy of the shipping order directing supply is forwarded to the station. Copy 3 is filed in the service command.

b. **OTHER ITEMS LISTED IN SB 5-53.** Copies 1 and 2 are forwarded to the appropriate key or distribution depot with the notation of approval for supply. Copy 3 is filed in the service command.

c. **SERVICE COMMAND CONTRACT ITEMS.** Copies 1 and 2 are forwarded to the service command warehouse with notation of approval for supply. Copy 3 is filed in the service command.

d. **EXCESS ITEMS.** Copies 1 and 2 or appropriate shipping instructions are forwarded to the station holding the excess, directing that shipment be made. If the excess supply is exhausted, local purchase of the items is authorized.

e. **MISCELLANEOUS REQUISITIONING PROCEDURES.**

(1) Office supplies are requisitioned directly from the post quartermaster without reference to a higher supply echelon.

(2) Dry-cell batteries are requisitioned directly from the post signal officer without reference to a higher supply echelon.

(3) Gas masks and canisters are requisitioned through the service command engineer who, on approval, transmits the requisition to chemical warfare service depots.

(4) Items of fire fighting clothing currently stocked by quartermaster depots are requisitioned through the service command engineer, who, on approval, forwards the requisition to the service command quartermaster for necessary supply action.

(5) Coal requirements are submitted annually on WD AGO Form 10-211 (Requisition for Coal or Coke for fiscal year).

(6) Tires are requisitioned from the local ordnance officer without reference to a higher supply echelon.

(7) Bulk quantities of petroleum products to be stored by the post engineer are requisitioned on the post quartermaster and on receipt are accounted for on WD AGO Form 5-104 (Stock Record Card) by vouchering the property issue slip from the quartermaster. Small quantities which are placed directly in the equipment are not accounted for on the stock records of the post engineer but the copy of the delivery ticket is furnished the cost section.

25. Preparation of Requisitions

A complete requisition (WD AGO Form 445) expedites the supply of the items requested. (See fig. 3.) Separate requisitions are prepared for regulated items, service command contract items, excess items, supplies required in case of emergency, and supplies that require special authorization or are difficult to purchase locally.

a. **PROCEDURE FOR PREPARING REQUISITIONS.** Complete all columns of requisition. Show all required information directly on requisition. Do not send covering letters with requisition.

(1) Describe each item of standard stock under headings stock number and nomenclature, using ASF Catalog ENG 5 as a guide. To describe each item of nonstandard stock, use lists published by service command or trade catalogs used in commercial transactions. When advisable, attach drawing or sketch.

(2) Establish temporary station control levels, based on estimated requirements, when items are ordered that have not previously been carried in stock. Post temporary level and due-in data on stock record card established for item. Place control level of zero on requisitions for items required for immediate consumption or installation when items are not stocked at station.

(3) Show exact shipping instructions including proper railhead on ship-to line.

(4) Number requisitions consecutively in single series, starting a new series at beginning of each fiscal year. The number consists of the station number assigned by the War Department Fiscal Code and the serial number of the requisition. There are no letter designations. For example 23-037-326 indicates the 326th requisition issued this fiscal year by the repairs and utilities supply officer at station No. 23-037 (Ft. Leonard Wood).

(5) Sign only original copy of requisition and indicate stock record account number assigned by service command fiscal director.

b. **SUBMITTING AND JUSTIFYING REQUISITIONS.**

(1) Submit requisitions in accordance with schedules established by service command engineer.

(2) Base replenishment requisitions on established control levels and reorder points. Requisition supplies in standard package lots when practicable. The justification of replenishment requisitions is—*Basis: replenishment of authorized stock.*

(3) Limit quantities of items considered as *due out* to those required for projects already authorized



REQUISITION

| | | | | | | | | | | |
|---|--|--|-------------|---|---------------------|-------------------------------|---------------------|----------------------------|-------------------|--|
| TO | Commanding General, Third Service Command, Attn: SvC Engr. 101 E. Fayette Street, Baltimore 2, Maryland | | | | Page 1 of 1 Pages | | | | | |
| | SHIP TO | Transportation Officer For Post Engineer, Fort School, Virginia | | | | Period February | | | | |
| | | | | | | Requisition No. 44-040-146 | | | | |
| ITEM No. | Stock No. | NOMENCLATURE | UNIT | 1 CONTROL LEVEL | 2 ON HAND | 3 DUE IN | 4 DUE OUT | 5 QUANTITY REQ'D | ACT. SHBL. | |
| Column 1-2-3+4-5 | | | | | | | | | | |
| 1 | 42-6028.300.100 | Nail, wire, steel FS FF-N-101 common, class 11A, bright, 10d. | lb | 300 | 591 | — | 400 | 100 | | |
| 2 | 65-7840.521.010 | Stove, heating, space, barrack type, Army QMC No 527 Lennox, coal fired. | ea | 5 | 4 | — | 1 | 2 | | |
| <p>Basis: Replenishment of authorized stock.</p> <p>Items 1 and 2 available from service command excess list No 18.</p> <p>Item 1 - the 400 lbs due out is required for accomplishment of alteration to building T749 approved by post commander 2/13/45 and authorized by local work order No 2487N.</p> | | | | | | | | | | |
| The Action Symbol Column Is for Depot Use Only | | | | FOR THE COMMANDING OFFICER: <i>3-727</i> 2/15 1945 A. L. Noss Lt. Col., CP (Supply officer) | | | | | | |

WD AGO FORM 445
1 MAY 1944

(This form supersedes W. D., A. G. O. Form No. 445, 6 August 1942, which will not be used after receipt of this revision.)

16-50280-2

U. S. GOVERNMENT PRINTING OFFICE

Figure 3. Requisition for repairs and utilities supplies.

| WD AGO FORM 14-115 1 FEBRUARY 1945 | | | | PURCHASE REQUEST AND COMMITMENT FORM | | NUMBER 3559 | |
|--|---|---|------|--------------------------------------|--------------------------------|---|--|
| STATION NAME Fort School, Virginia | | | | DATE 3/10/45 | | CONTRACT PURCHASE ORDER OR DELIVERY ORDER NUMBER | |
| TO: PURCHASING AND CONTRACTING OFFICER | | | | | | | |
| THRU | | | | | | | |
| FROM Post Engineer Building T937 | | | | | | | |
| IT IS REQUESTED THAT THE SUPPLIES AND SERVICES ENUMERATED BELOW, OR IN ATTACHED LIST, BE | | | | | | | |
| PURCHASED FOR Post Engineer | | FOR DELIVERY TO Warehouse 1089 | | NOT LATER THAN 3/15/45 | | | |
| ITEM | DESCRIPTION OF MATERIAL OR SERVICES TO BE PURCHASED | QUANTITY | UNIT | ESTIMATED UNIT PRICE | ESTIMATED TOTAL COST | | |
| 1. | Bolt: Stove FS FF-B-571, steel HCTS, round head, square mt $\frac{1}{4}$ " diameter x 3" long, 20 threads per inch. | 360 | ea | \$.01 | \$ 3.60 | | |
| 2. | Staple: wire, fence FS FF-M-101 Type D, Class 4, steel, galvanized 1 $\frac{1}{4}$ " No 9. | 20 | lb | .06 | 1.20 | | |
| 3. | Nail: wire steel FS FF-N-101 common, class 11A, bright 10d. | 100 | lb | .04 | 4.00 | | |
| | | | | TOTAL | \$ 8.80 | | |
| I CERTIFY THAT THE FOREGOING ITEMS ARE REQUIRED NOT LATER THAN AS INDICATED ABOVE FOR THE FOLLOWING PURPOSE: | | | | | | | |
| Replenishment of Authorized Stock | | | | | | | |
| DATE 3/10/45 | | TYPED NAME AND GRADE OF INITIATING OFFICER C. J. Ryan Capt., CE | | | SIGNATURE <i>C. J. Ryan</i> | | |
| THE SUPPLIES AND SERVICES LISTED ABOVE CANNOT BE SECURED THROUGH NORMAL SUPPLY CHANNELS OR OTHER ARMY SUPPLY SOURCES IN THE IMMEDIATE VICINITY, AND THEIR PROCUREMENT WILL NOT VIOLATE EXISTING REGULATIONS PERTAINING TO LOCAL PURCHASES FOR STOCK; THEREFORE, LOCAL PROCUREMENT IS NECESSARY FOR THE FOLLOWING REASON: | | | | | | | |
| <input checked="" type="checkbox"/> LOCAL PURCHASES AUTHORIZED AS THE NORMAL MEANS OF SUPPLY FOR THE FOREGOING BY Third Service <input type="checkbox"/> REQUISITIONING DISCLOSES NON-AVAILABILITY OF ITEMS AND LOCAL PURCHASE IS AUTHORIZED BY | | | | | | | |
| Command Bulletin No. 426 I certify that the supplies listed hereon or suitable substitutes are not available from central supply sources or from current service command excess lists | | | | | | | |
| <input type="checkbox"/> EMERGENCY SITUATION PRECLUDES USE OF REQUISITION CHANNELS FOR SECURING ITEM. | | | | | | | |
| DATE 3/10/45 | | TYPED NAME AND GRADE OF SUPPLY OFFICER A. L. Ness Lt. Col., CE | | | SIGNATURE <i>A. L. Ness</i> | | |
| I CERTIFY THAT THE SUPPLIES AND SERVICES LISTED ABOVE ARE PROPERLY CHARGEABLE TO THE FOLLOWING ALLOTMENTS, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE COST THEREOF, AND FUNDS HAVE BEEN COMMITTED. | | | | | | | |
| APPROPRIATION SYMBOL | | ALLOTMENT NUMBER | | PROJECT AND OBJECT | | AMOUNT | |
| | | | | | | | |
| DATE | | TYPED NAME AND GRADE OF FISCAL DIRECTOR | | | SIGNATURE | | |
| | | | | | | | |
| APPROVED, BY COMMANDING OFFICER OR HIS DESIGNEE | | | | | | | |
| DATE | | TYPED NAME AND GRADE | | | SIGNATURE | | |
| | | | | | | | |
| ORIGINAL—RETURN TO PURCHASING AND CONTRACTING OFFICER | | | | | | | |

Figure 4. Purchase request and commitment form.

by post commanders or higher authority to be accomplished in the succeeding 60 days.

(4) When requisitioning items which are out of proportion to station control levels, show complete basis and justification for requisition. Such statements include number of items in use, housing capacity, published Tables of Allowances, construction directives, necessity of proposed work, original installation or replacements, and the like.

(5) Do not duplicate items which are still in an open status (unfilled) on subsequent requisitions.

c. FORWARDING AT CLASS III STATION. The post engineer forwards requisitions from class III installations for repairs and utilities items procured, stored, and issued by the Army Service Forces or available from excess stocks to the appropriate service command. The service command engineer forwards requisitions for items in any category which he has not approved or requisitions for items of excess stock no longer available to the appropriate air force or air force command, setting forth the

reasons and recommendations. He also forwards requisitions for items which are individual in demand or justification and for which no policy or procedure relating to requirements has been established through the air force or command concerned and the Commanding General, Army Air Forces, to the Chief of Engineers.

26. Local Purchase of Repairs and Utilities Supplies

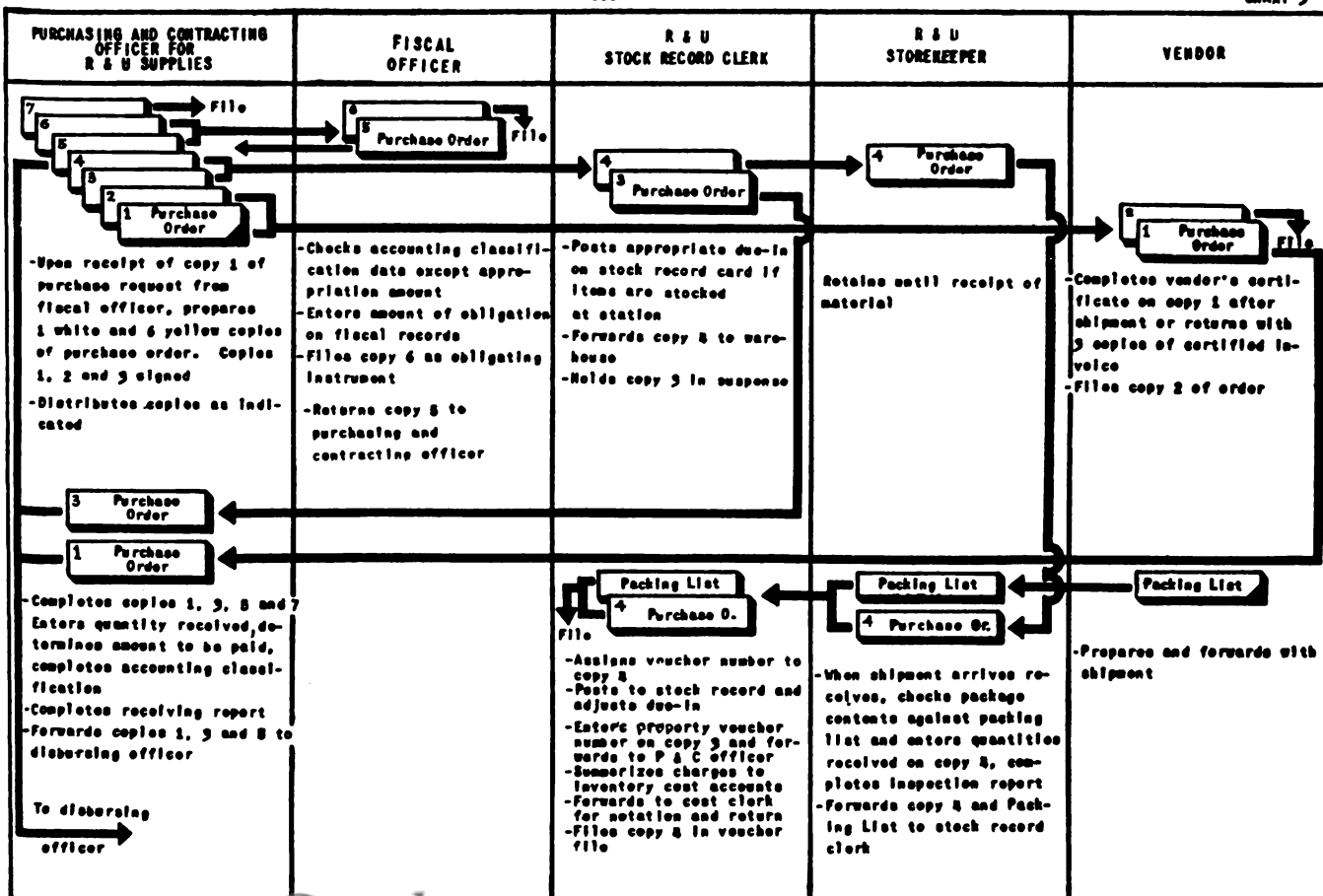
a. FORMS REQUIRED. Repairs and utilities supplies authorized for local purchase are procured as outlined below. This procedure applies whether or not the post engineer is the purchasing and contracting officer.

(1) Post engineer lists items required on a WD AGO Form 14-115 (Purchase Request and Commitment Form), prepared in triplicate, and forwards copies 1 and 2 to purchasing and contracting officer. Purchasing and contracting officer estimates and enters on the form the cost of items listed and

LOCAL PURCHASE PROCEDURE

Form: WD Form 303 "Purchase Order and Voucher"

CHART 3



| War Department Form No. 808a Form prescribed by Comptroller General, U. S. June 28, 1944. | | PURCHASE ORDER <input checked="" type="checkbox"/> OR DELIVERY ORDER <input type="checkbox"/> (Indicate by X) AND VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL WAR DEPARTMENT | | | | |
|---|---|---|--|--|------------------------------|----------------------|
| 14 January 1946 (Date) | | Post Engineer, Ft. School, Va. | | | | |
| DELIVERY ORDER No. | CONTRACT No. | PURCHASE ORDER No. | REQUISITION No. | PURCHASE AUTHORITY | D. O. VOU. No. | |
| TO: B. W. Williams Hardware Co. 16th & Clark St. Richmond Virginia | | | SHIP TO: Transportation Officer For: Post Engineer Fort School, Va. | | PAID BY | |
| VENDOR: Return white copy with vendor's certificate completed or white copy with certified original and two copies of your invoice | | | Payment will be made by Finance Officer | | FOR USE OF PAYING OFFICER | |
| TO: Post Engineer Fort School, Va. | | | AT: Fort School, Va. | | | |
| F. O. B. Ft. School | DEL. DATE(S) 1/20 and 2/20 | DISCOUNT TERMS None Cash | | The officer(s) whose signature(s) appear below certify that the available balance of funds chargeable (indicated below under accounting classification) is sufficient. | | |
| <p>IF PURCHASE ORDER: This instrument is negotiated under authority of the First War Powers Act, 1941, and Executive Order No. 9061, 27 December 1941.</p> <p>In accordance with your price list/oral quotation/written quotation of please furnish the following, subject to the terms and conditions stated on both sides of this form.</p> <p>IF DELIVERY ORDER: Please furnish the following in accordance with basic purchase agreement identified above. The provisions on the reverse side of this form do not apply when used as delivery order.</p> | | | | | | |
| ITEM No. | ARTICLES OR SERVICES | | QUANTITY ORDERED | UNIT | UNIT PRICE | QUANTITY RECEIVED |
| 1 | Shovel, general purpose, T-S GGG S-326, round point, type IV long handle, 10" x 13" | | 25 | ea. | 1.667 | 41.68 |
| <div style="border: 1px solid black; padding: 5px;"> Partial #1 V 743 1/27/45-10 Partial #2 V 1152 2/20/45-15 (Final) </div> | | | | | | |
| TOTAL | | | | | | 41.68 |
| (Vendor must NOT use this space) | | | | | | |
| Difference | | | | | | |
| Amount verified: correct for 41.68 | | | | | | |
| (Signature or Initials) R. L. N. | | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div> <p>(1) SIGNED BY STOREKEEPER WHEN SHIPMENT HAS BEEN COMPLETED</p> <p>INSPECTION 2/20/45 J. M. Palmer</p> <p>(Date) (Signature)</p> </div> <div> <p>(2) POSTED BY STOCK RECORD CLERK AFTER RECEIPT OF COPY 4 FROM STOREKEEPER</p> <p>RECEIVING REPORT: I certify that the items listed in Quantity Received column above were received by me in the quantity and condition stated, and that the same have been taken up on the report accounts at this station.</p> <p>1/27/45 2/20/45 R. L. N.</p> <p>(Date) (Signature)</p> </div> </div> | | | | | | |
| APPROPRIATION (INCLUDING LIMITATION) SYMBOL | | APPROPRIATION TITLE | | STATION CODE | LIMITATION OR PROJECT AMOUNT | APPROPRIATION AMOUNT |
| 212/50905 | | ESA 1942-48 53-1948 P 320-08 | | 44-055 | | 41.68 |
| <p>Check No. _____ date _____, 19____, for \$ _____ on Treasurer of the United States in favor of Payee named above.</p> <p>Cash, \$ _____, on _____, 19____</p> <p>Payee (When obtained only) _____ Property Vau. No. 1152</p> | | | | | | |

forwards both copies to fiscal officer. Fiscal officer enters fiscal accounting classification data and certifies availability of funds as described in TM 38-403. Fiscal officer returns completed original copy to purchasing and contracting officer.

(2) Upon receipt of copy 1, certified by the fiscal officer, the purchasing and contracting officer for repairs and utilities supplies prepares and processes a purchase order WD Form 383 (Purchase Order or Delivery Order and Voucher for Purchases and Services Other than Personal). He processes various copies as illustrated in chart 3.

(3) The repairs and utilities property section completes copies 3 and 4 in accordance with instructions noted in chart 3 and figure 5.

b. CERTIFICATION BY POST ENGINEER. The post engineer certifies purchase request and commitment forms except for emergency procurement by checking appropriate spaces on the form. He certifies procurement documents for emergency requirements of prohibited items as follows: *I certify that the items listed hereon are required to meet an emergency, are not available through normal channels within the time required, and definite demonstrative damage would result at (building, utility system, or other location of emergency) if such items are not purchased immediately.*

27. Recording Orders for Supplies

In procurement of repairs and utilities supplies, the date of the order, the number of requisition, purchase order, or purchase request (as req. 250, PO 2314, or PR 106); and the quantity ordered are entered in the due-in due-out section of the stock record card except for items not normally stocked at the post, which are to be issued for consumption or installation immediately upon receipt. As materials on order are received, appropriate notation of quantities received and balances due is made in received balance columns in addition to the property accounting information posted from the voucher.

28. Receipt of Requisitioned Supplies

The post engineer or his duly authorized assistant is accountable for supplies from the time they are received and tallied in (inchecker's date) until they are issued for consumption or accountability, or otherwise officially transferred. Repairs and utilities supplies are received and processed as follows:

a. RECEIPTS FROM WAR DEPARTMENT INSTALLATIONS. Shipments from depots, service command warehouses, or from other stations are received on

War Department shipping documents processed in accordance with chart 2 and figure 6. (See TM 38-403 for more details.) In shipment of engineer supplies the, *unit cube* and *total cube* columns of WD AGO Form 450-5-C (War Department Shipping Document (Property Copy Complete)) are changed to *unit cost* and *total cost*, respectively.

(1) The officer shipping the supplies indicates the unit price as recorded on his stock records.

(2) The receiving officer picks up the supplies at the unit cost indicated unless the cost is unreasonably high or low and use of the data would distort inventory values. In that case, he picks up the items at the current unit cost or if no like items are in stock, at a fair estimate based on the market price.

(3) When revised, the posting clerk lines out the costs on the shipping document, enters the revised figures directly above with the note *corrected cost*, and initials the document.

(4) When supplies are transferred between two accountable officers and no common carrier is involved, two copies of the shipping document are prepared, one for the voucher files of each of the accountable officers besides order copies required for packing and checkers' lists.

b. RECEIPTS FROM VENDORS OF CENTRALLY PURCHASED MATERIALS (TM 38-403). (1) Shipments received from vendors when accompanied by a vendor's shipping document, inspection having been made at origin, are tallied in and the quantity actually received is posted to the stock record cards. The copy of the vendor's shipping document is assigned a voucher number and filed as the voucher copy.

(2) Direct shipments from vendors, accompanied by a vendor's shipping document indicating that inspection is required at destination, are inspected without delay. The inspector's signature is entered on one copy received by mail and is returned to the office administering the contract, as stated on the document. The remaining three copies are processed in the same manner as War Department shipping documents received for other shipments.

(3) When shipments are received direct from vendor accompanied only by vendor's packing list, a receiving report, WD AGO Form 10-113 (Receiving Report) is prepared in four copies.

c. RECEIPT OF COAL. Four copies of Form 10-113 are prepared for each shipment of coal received. One copy of the report is vouchered and posted to the stock record. The original and two copies, are forwarded to the purchasing depot within 3 days of receipt of shipment.

(1) Weights of f.o.b. origin shipments recorded on receiving reports and posted to the stock records are determined as follows:

(a) When shipment is by rail, the weight acceptable to the railroad for freight charge purposes as shown on the bill of lading is entered on the receiving report and stock record card, unless it is evident at the point of delivery that a loss greater than 1 percent has occurred en route.

(b) When shipment is by truck, the certificate of a sworn weighmaster is entered on the receiving report and stock record card, unless it is evident at the point of delivery that a loss greater than 1 percent has occurred en route.

(c) When evident that a loss greater than 1 percent has occurred en route, the coal is reweighed at point of delivery. If no reweighing facilities are available locally and a long delay or backhauling would result in reweighing elsewhere, arrangements are made for visual inspection by the railroad claim agent or weighing bureau inspector and an agreement is reached as to the revised weight acceptable to the railroad for freight charge purposes. The weight shown as shipped is recorded on the receiving report. A WD AGO Form 15-1 (Report of

Survey—Discrepancies Incident to Shipment) is prepared by the transportation officer for the difference between the weights recorded shipped and the weights received. The net weight is posted to the stock record card. A copy of Form 15-1 is attached to the receiving report and filed in the post engineer's voucher file.

(d) The amounts of coal received are recorded on WD AGO Form 5-104 in the same manner as other expendable supplies. The classification of fuel as indicated on top of the card is checked. A separate card is prepared for each type and size of coal stock piled.

(e) When part or all of a shipment of coal is delivered directly to the point of use, the total amount is recorded on WD AGO Form 5-104 as a receipt. The part delivered to point of use is listed on a delivery ticket WD AGO Form 5-102 as outlined in section VI.

(2) Weights of f.o.b. destination shipments are determined as in (a) above. However, when shipment is reweighed at destination, the receiving report is accomplished for the actual weight determined to have been received.

1. TALLIED BY INCHECKER

2. TOTAL PACKAGES RECORDED BY INCHECKER

3. ENTERED BY STOCK CLERK

4. ENTERED AND SIGNED BY STOREKEEPER

5. SIGNED BY INCHECKER

6. ENTERED BY STOCK CLERK

*Posted to Stock Records
3/2/46 E.H.C.
76682-10 Rx #9460*

| STOCK NUMBER | DESCRIPTION OF ARTICLES | UNIT OF MEAS. | NO. OF PKGS. | TYPE OR PKGS. | PKG. NUMBER | UNIT WT. | TOTAL WEIGHT | UNIT COST | TOTAL COST | STOCK NO. | TICKS LONG | TALLY QUANTITY ACTUALLY SHIPPED | QUANTITY RECEIVED |
|--|---|---------------|--------------|---------------|-------------|----------|--------------|-----------|------------|-----------|------------|---------------------------------|-------------------|
| 42-6028.300.100 | Nail, wire, steel ES - FPH - 101 Common, Class LIA, bright, 10d. | lb | 1 | keg | 1 | 1b. | 104 | .05 | 4.60 | | | 100 | 100 |
| 45-7840.621.010 | Stove, heating, space barrack type, Army QMC No 527, Lennox, coal fired. | ea | 2 | CR | 2-3 | 1b. | 1200 | 45 | 90.00 | | | 2 | 2 |
| Cost data entered for information purposes only. | | | | | | | | | | | | | |

*3/2/46 E.H.C.
76682-10 Rx #9460*

3/2/46 E.H.C.

3/2/46 E.H.C.

29. Recording Receipts of Supplies

All repairs and utilities supplies received at a station are recorded on a stock record card, WD AGO Form 5-104, within 24 hours after receipt except as noted in *c* and *d* below.

a. PAPERS SHOWING RECEIPT. Papers showing receipt of supplies are assigned local voucher numbers as the items are received. Such papers include War Department shipping documents, vendors' shipping documents, voucher copies of purchase orders, receiving reports, and debit WD AGO Forms 5-102. As receipts are posted to Forms 5-104, the proper notation is made under the due-in due-out section opposite the order number for the supplies.

b. RECEIVING REPORT. If the property voucher copy of the shipping document or purchase order is not received with the shipment, a receiving report, WD AGO Form 10-113 (Receiving Report), is prepared by the storekeeper and costs are estimated by the stock record clerk. If necessary, cost adjustments are made on the receipt of the property copy.

c. RECEIPTS OF CERTAIN NONE EXPENDABLE SUPPLIES. Class P supplies *which are not normally stocked* at a station and which are procured for immediate installation may upon receipt be posted directly to the installed property records. The posting clerk notes *posted to installed property records*, the date, his initials, the work order number authorizing the installation, and cost account code number on the vouchered copy of the shipping document.

d. RECEIPT OF CERTAIN EXPENDABLE SUPPLIES. Expendable supplies *which are not normally stocked* at a post, camp, or station and on which stock levels have not been established may, when procured for immediate use, be dropped from accountability on receipt by a certificate of expenditure placed on the receiving document as provided below. All other receipts are posted to the appropriate stock record card.

I certify that the expendable supplies as indicated hereon have been issued to (list work order number and cost account code number) and the unused portion of these supplies, if any, will be posted to my stock record cards by the voucher number assigned this document.

Post Engineer

(1) A notation including the work order number, cost account code number, and name of the shop to be notified on receipt of the items is placed on copy 4 of WD Form 383 to notify the storekeeper that the supplies are for immediate consumption.

(2) The receiving document with the certificate of expendability is assigned a voucher number and filed in the voucher file but no posting is made to a stock record card. Such documents are forwarded to the cost accounting section for appropriate entries to cost records before final filing.

(3) Supplies which have been expended by certificate but not used are returned to the warehouse and listed by the storekeeper on a WD AGO Form 5-102 with the following notation on the face of the form: *Returned from (list work order or project authorization and cost account code number).*

(4) On receipt, the stock record clerk makes the following notation on the Form 5-102:

Supplies listed are a residue of certificate of expenditure shown on voucher No—— and are being accounted for as prescribed in AR 35-6620.

He also inserts the voucher number assigned to the original receiving document and assigns the same voucher number to the WD AGO Form 5-102. He prepares appropriate WD AGO Forms 5-104, and posts the quantities listed on Forms 5-102 as receipts thereto. When posted, the Forms 5-102 is filed in the voucher file with the original receiving document.

30. Partial Deliveries

When partial deliveries are made on a purchase order, a receiving report (fig. 7), WD AGO Form 10-113, is prepared in duplicate by the storekeeper. Each partial receiving report is numbered consecutively, such as *Partial No. 1*. The report for the final delivery is marked *Partial No. 1 — Final*. The original copy of the receiving report accomplished for each partial delivery is forwarded immediately to the stock record section where it is vouchered individually and posted to WD AGO Form 5-104. A notation of this voucher number is made on copy 3 of the purchase order and other vouchers pertaining to the same purchase order. The duplicate copy of the receiving report is retained in the warehouse with copy 4 of the purchase order. When final delivery is received, copy 4 of the purchase order is forwarded to the stock record clerk with the complete file of the duplicate receiving reports. The partial receiving report for the final shipment is vouchered and posted to WD AGO Form 5-104. The voucher numbers of all partial deliveries pertaining to the order are recopied on copy 4 from copy 3 of the purchase order. The total quantity received is posted in the quantity received column of both copies 3 and 4. Copy 3 is completed, assigned the same voucher number used on the final

WAR DEPARTMENT
Q. M. C. Form No. 481
Revised April 6, 1941

RECEIVING REPORT

Voucher No. 1152

Spec. Proc. Account
Partial #2 and Final

No. sheets Partial #1 - V 743

Sheet No. _____

(1) PREPARED BY
STOREKEEPER

Received 2/20/45 by Post Engineer, Lt School, Va
(Date) (Consignee)Received from B. W. Williams Hardware Co. Richmond, Va
(Consignor) (Location)Delivered by } Truck Car No. _____ Seal No. _____ P. O. or
Delivered to } Contract No. 782How purchased: F. o. b.—Origin Destination
(Delete one)

Govt. B/L No. _____ Date _____ Contracting office _____

F. o. b. point Lt School Va Shipping point _____ P/A No. _____
(Stated in contract) (Shown on B/L)

Shipped to _____

Shipment No. 2nd and { Final
Partial } Payment by
Finance Officer at _____

ARTICLES INSPECTED, ACCEPTED, AND RECEIVED

| NUMBER PKGS. | QUANTITY | STOCK NO. | ARTICLES | UNIT | UNIT COST | TOTAL COST |
|-----------------|-----------|----------------------------------|--|-----------|--------------|---------------|
| <u>1</u> | <u>15</u> | <u>41-7487</u> <u>400.200</u> | <u>shovel general purpose,</u> <u>round point, long</u> <u>handle, 10" X 13"</u> | <u>ea</u> | <u>1.67</u> | <u>25.00</u> |

(4) ENTERED BY STOCK
RECORD CLERK

Posted to stock records
2/20/45 E. N. E.
46 682-20
Dr. 25.00

I CERTIFY that the articles listed on this report were inspected and accepted by me, and that they conform to the contract requirements; that the articles listed on the back of this report were rejected for the reasons stated, and that the foregoing report is correct.

Date 2/20
(Inspector's signature)
Stackeeper
(Rank of inspector)

APPROVE _____ Date _____

(Signature of officer in charge of inspection at receiving point indicating approval of inspection)

(Rank)

I CERTIFY that the articles listed on this report were received by me in the quantity and condition stated, and that the same have been taken up on the stock record cards of this station.

(Signature of accountable officer)

(Rank and designation)

Date _____

INDICATE DISTRIBUTION BY CHECK OPPOSITE PROPER DESIGNATION

1. VOUCHER TO STOCK RECORD ACCOUNT. 2. FINANCE OFFICER WHO PAYS ACCOUNT. 3. FILE WITH PURCHASE RECORD.

13-9931

partial receiving report, and forwarded to the purchasing and contracting officer. Except as noted in paragraph 31 below, copies of partial receiving reports are not forwarded along with copy 3 to the purchasing and contracting officer. Copy 4 is filed with the voucher for the final shipment and the duplicates of the receiving reports are attached.

31. Partial Payments

WD Forms 383 are not used when more than one payment is contemplated. When multiple payments are deemed necessary after the order is issued, and it has not been used as a numbered contract, the purchasing and contracting officer submits copies 1, 3, and 5 completed except for the appropriation amount to the disbursing office as indicated in TM 38-403. He makes a notation on the form that the amount to be paid represents a partial payment. In such cases, future payments are authorized by furnishing the disbursing officer with the partial receiving report and certified original and two copies of vendor's invoice. Partial payments are made with Standard Form 1034 (Public Voucher for Purchases and Services Other than Personal) which shows on the face of the form the disbursing officer's voucher number by which the first payment was made. Partial payments on any unnumbered contract are limited to five.

32. Materials Produced for Repairs and Utilities Purposes

Supplies produced for repairs and utilities from post operated activities such as saw mills, gravel pits, and stone quarries are reported to the storekeeper and accounted for in the following manner:

a. Quantities are listed by the storekeeper on a WD AGO Form 5-102 prepared in triplicate with the notation *produced on work order No. —*. The forms are processed in accordance with chart 4.

b. The Forms 5-102 are assigned a voucher number by the stock record clerk and posted as a receipt to the appropriate stock record cards.

c. The items are picked up on the stock records at the current average unit cost for similar items in stock. If there are no similar items in stock, a fair estimate based on current market prices is used.

d. If a portion of the material produced is delivered from the point of production directly to the point of use, the total amount produced is reported to the storekeeper and picked up on the stock records. The amount used is listed on a WD AGO

Form 5-102 as an issue to the job or operation to which delivered.

33. Exchange of Property

Exchange of repairs and utilities supplies is authorized by War Department Procurement Regulation No. 7, if the items are deteriorated, unserviceable, or obsolete and are being exchanged for other similar supplies of which there is a shortage.

a. EXCHANGE AGENCY. The agency authorized to administer the exchange is the designated purchasing and contracting officer for repairs and utilities supplies.

b. LIMITATIONS. All exchanges are subject to the current cost and other limitations on the purchase of supplies. Items whose purchase is prohibited by or subject to the approval of higher headquarters may not be exchanged or received in exchange without the approval of that headquarters. Cost limitations apply to the gross cost of the item being procured. The turn-in allowance of the item being exchanged is not considered in determining the authority to effect exchanges.

c. PURCHASE ORDER. The purchase order involved in the exchange of supplies states the terms of the exchange. The property copy of this order serves as the voucher to drop the item being turned in and to pick up the new item.

34. Supplies Found on Post and Reclaimed from Salvage

a. FOUND ON POST. Repairs and utilities supplies found on the station are listed on a debit WD AGO Form 5-102 with the notation *found on post*. This report is assigned an inventory adjustment voucher number and posted as a receipt to WD AGO Form 5-104. The value applicable to each inventory account is summarized on the form. The form is prepared in triplicate and processed as outlined in chart 4.

b. RECLAIMED FROM SALVAGE. Repairs and utilities supplies reclaimed from salvage activities are listed on a debit Form 5-102 prepared in triplicate by the storekeeper with the notation *reclaimed from salvage*. The form is processed in accordance with chart 4.

35. Gifts and Donations

AR 35-190 governs the acceptance by War Department personnel of gifts to the Government. This

includes offers of money, real and personal property, and services. Information and correspondence relative to acceptance of gifts is forwarded to the Fiscal Director, ASF, for action. Military and civilian personnel and agencies may *receive* gifts for trans-

mission to the Fiscal Director; however, since the law designates the Secretary of the Treasury as the authority to accept or reject gifts or donations, no gift or donation may be *accepted* by War Department personnel or agencies.

TURN IN OF REPAIRS AND UTILITIES SUPPLIES

Form: WD AGO Form No. 5-102 or 103 "Requisition on Storekeeper" (Debit)

CHART 4

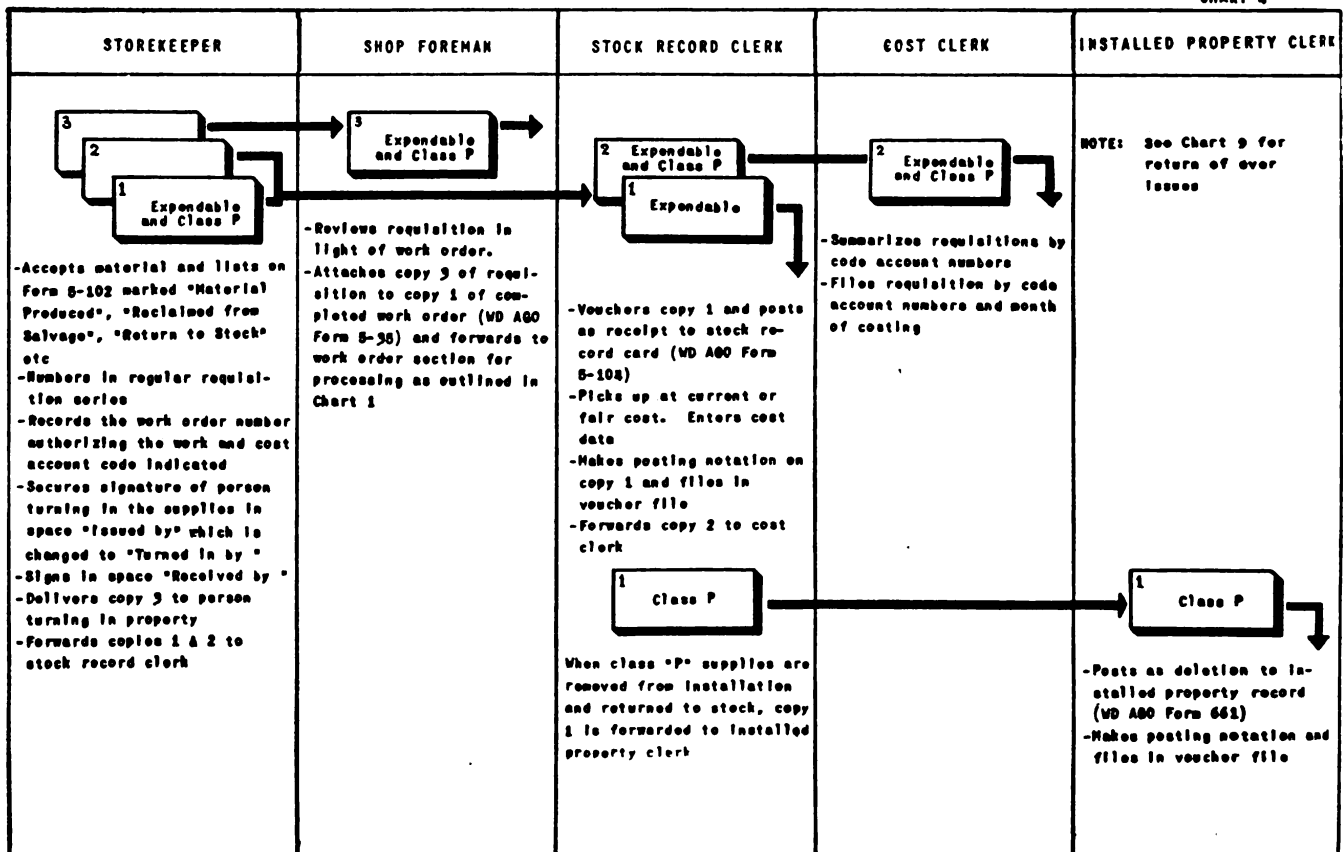


Chart 4. Turn-in of repairs and utilities supplies.

SECTION III

STOCK RECORD ACCOUNT

36. Purpose of Stock Records

Station stock records of repairs and utilities supplies are maintained to provide—

a. The accountable record of supplies required by AR 35-6520.

b. A means of controlling station stocks within established stock levels.

c. A record of receipts, issues, and transfers of stock so quantities on hand can be easily determined.

d. Information required for accurate repairs and utilities cost accounting.

e. A definite basis for declaring excesses as required in TM 38-220 and detailed in section X.

37. Classification of Supplies

Repairs and utilities expendable and nonexpendable supplies are defined in paragraph 5c.

a. EXPENDABLE SUPPLIES. For cost accounting purposes, expendable supplies are subdivided as follows:

(1) Class E, all expendable items except heating fuel.

(2) Heating fuel.

b. NONEXPENDABLE SUPPLIES. For repairs and utilities accounting purposes, nonexpendable supplies are subdivided as follows:

(1) Class P supplies.

(2) Class M supplies. For cost accounting and control purposes, class M supplies are subdivided as follows:

(a) Other than power-operated and power-drawn maintenance equipment. This group includes all miscellaneous property normally issued on memorandum receipt, except power-operated and power-drawn maintenance equipment.

(b) Power-operated and power-drawn maintenance equipment.

c. VARIATIONS. Classifications of supplies established in paragraph 5c are subject to certain variations. Determining whether a nonexpendable item

is issued on memorandum receipt or in accordance with the procedure established for class P supplies depends on the intended use of the item. Some class M supplies are occasionally issued for permanent installation. In that event, the transaction is handled as though it were a class P item. Also, class P supplies are occasionally issued for short periods on memorandum receipt. In such cases, follow the procedure for handling memorandum receipt supplies. In classifying and grouping the stock record cards, the cards are marked and grouped to correspond to the *normal* issue procedure. Only one stock record card is maintained for an individual item.

d. NORMAL EXPENDABILITY CLASSIFICATIONS. Appendix I includes a typical list of repairs and utilities supplies and their normal expendability classification in accordance with AR 35-6520. The list is incomplete but can be used as a guide to the classification of repairs and utilities supplies.

38. Stock Record Cards

Maintain the accountable record of all post engineer repairs and utilities supplies in stock at a station, regardless of the manner of acquisition, on WD AGO Form 5-104.

a. Set up separate cards for each item, size, and model of supplies carried in stock.

b. Make all postings of receipts, issues, adjustments, transfers, revision of levels, corrections of nomenclature, location, or other information currently and accurately in ink or indelible pencil. Descriptive information on headings of cards may be typed if desired. Post receipts and issues to stock record cards within 24 hours of transaction.

c. Make postings from appropriate forms which indicate receipt or issue of the supplies.

39. Heading of Stock Record Card

Prepare the heading of the stock record card covering classification, location, control level, and nomenclature of the items as follows:

a. CLASSIFICATION. The classifications prescribed in paragraph 37 above correspond to the inventory

accounts in the repairs and utilities cost accounting system. To permit ready identification of supply classification for accounting purposes and to provide an efficient basis for checking balances in inventory accounts for cost and stock control purposes, check appropriate box on each stock record card to indicate normal classification.

b. LOCATION. Maintain an accurate record of the location of supplies in the warehouse. Record changes in location currently as provided in section XI. If a quantity of an item is stored in one place for issue purposes and a reserve amount stored elsewhere, indicate location of stocks from which current issues are made in appropriate spaces of stock record card. Also, note location of reserve stock on card either by dividing spaces provided for location or by making a note elsewhere on the card.

c. STATION CONTROL LEVEL. Record the station control level and reorder point, set in accordance with section X, on all stock record cards together

with the date the level was set. This may be done in pencil. When all spaces on the card are filled, previous entries may be erased for future revisions.

(1) If the item is classified for stock control purposes as stand-by or seasonal, set the level accordingly and check the appropriate box. Normal issue items require no designation on the cards.

(2) If there is no issue experience for an item set a temporary level, place the letter T before the recorded level, and revise the level as soon as issue experience is available.

d. NOMENCLATURE. Enter nomenclature of the item in the appropriate space on stock record card.

e. UNIT. The normal unit of issue is each, pound, gross, gallon, and so on. Larger units can be used if they do not cause excessive project costs or large stocks in shops.

f. STANDARD PACK. The standard package is the lot in which the item is normally purchased. This item is recorded only if the standard package is different from the unit of issue.

SUMMARY OF SUPPORTING VOUCHERS TO THE STOCK RECORD ACCOUNT

CHART 5

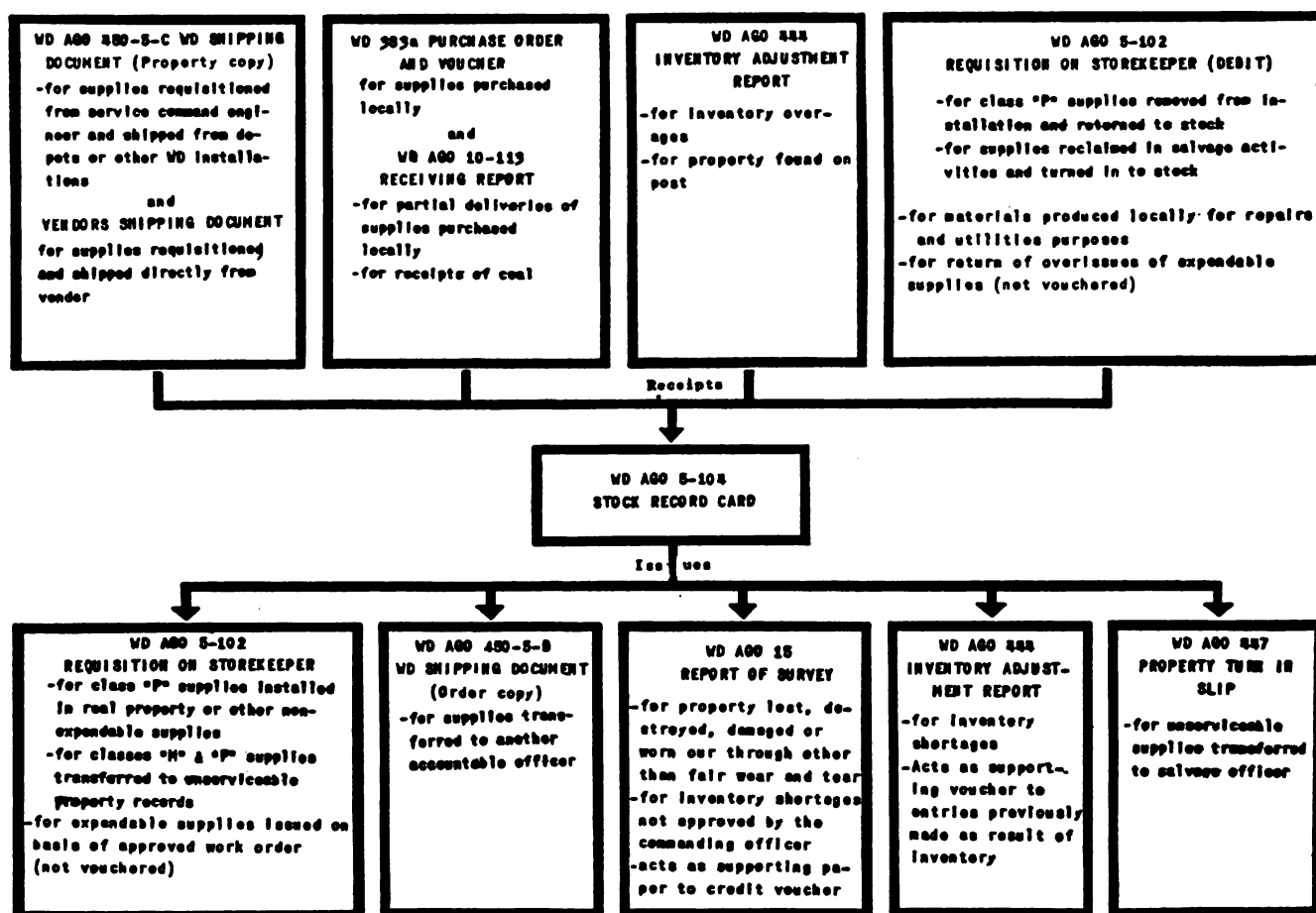


Chart 5. Summary of supporting vouchers to the stock record account.

g. STOCK NUMBER. Stock number is the standard stock number of items listed in ASF Catalog ENG 5. Temporary numbers for nonstandard stock may be established locally. Correct such numbers when standard numbers become available. If no numbers are assigned locally for nonstandard stock, record federal class number in stock number space. Prefix locally assigned numbers with letter L and federal class number.

40. Due-in Due-out Section of Stock Record Card

Maintain a current record of procurement action, quantities required for specific projects or purposes, and quantities earmarked for shipment. Enter the following information in the appropriate columns:

a. DATE. Date of the document on which the due-in or due-out posting is based.

b. ORDER NUMBER. The order number is the identifying number assigned to the document from which the posting is made, such as purchase orders and requisitions for due-ins and excess reports, approved individual projects, or planned programs for due-outs. Use the following identification symbols as letter prefixes: *PO* for purchase order (WD Form 383), *PR* for purchase request (WD AGO Form 14-115), *Req* for requisition (WD AGO Form 445), *Ex* for repairs and utilities excess report (WD AGO Form 5-65), *Proj* for approved project (WD AGO Form 5-25), and *WO* for approved work order (WD AGO Form 5-35). List due-ins downward from the top of the card and due-outs upward from the bottom of the card.

c. QUANTITY ORDERED. The quantity ordered is the quantity of items, either due-in or due-out, shown on the appropriate document.

d. RECEIVED BALANCE. Record the quantity and balance, if any, of due-ins received or due-outs shipped. Partial receipts or shipments may require several entries before the entire amount in the quantity ordered column is balanced to zero. When numerous receipts or shipments on an order make it necessary, use two or more lines to indicate the received-balance information.

41. Receipts and Issues Section of Stock Record Card

Post all data relative to movement of stock in the appropriate columns under the receipts and issues heading. Make no erasures on this section of the card.

a. QUANTITY RECEIVED. The quantity received is the number of items actually received, regardless of whether shipment is partial or complete. Make postings in this column of all overages discovered as a result of inventory, class P supplies removed from installation and returned to stock; and supplies found on post or reclaimed from salvage activities.

b. TOTAL COST. Enter the total cost of the items received. When items are received at no cost or when cost is not indicated on transfer document, give items a fair value based on similar items in stock or on market price. Record locally procured supplies at value shown on procuring documents, less trade discounts plus amount of taxes included in purchase, if taxes are legally payable by the government. Make no allowance on stock record card for time discounts. Include cost of transportation chargeable to ESA funds in the cost of the items.

c. DATE. Enter the date items are received, issued, picked up, or dropped as shown by dates on in-checkers certificate of the WD Shipping Document, dates of issue documents, inventory counting slips, or other documents.

d. REFERENCE. Post the identifying number of the supporting paper on which the entry is based as follows:

(1) For receipts of all classes of supplies, voucher number assigned to document on which supplies were received or to WD AGO Form 5-102 on which items of supply salvaged, found on post, produced, or manufactured were turned in to warehouse.

(2) For issues of class P supplies for installation, voucher number assigned Form 5-102 on which supplies were issued.

(3) For issues of expendable supplies authorized by a work order, serial number of Form 5-102 on which supplies were issued.

(4) For issue and return of class M supplies, memorandum receipt account number of responsible individual drawing or returning items.

(5) For adjustments to stock accounts, voucher number assigned to document on which adjustment is based.

(6) For return of overissues, voucher number for class P supplies or requisition number for expendable supplies assigned to Form 5-102 listing items being returned.

(7) For any class of supplies on which accountability is transferred, voucher number assigned document pertaining to transfer or shipment.

e. NEW WORK AND TRANSFERS. Make postings of

issues for noncurrent newwork projects, issues of unusual nature, and transfers as distinguished from normal recurring repairs and utilities use issues in this column. For full use of the issue data on stock cards for stock control purposes, consider only normal recurring repairs and utilities use issues in establishing station control levels. At the time the work order is approved, the post engineer indicates whether issues for accomplishing work are to be posted in the new work or in the R and U use issues column. Use an identifying suffix *N* to designate work order numbers covering types of transactions listed in (1), (2), and (3) below. Post all quantities listed on Forms 5-102 carrying work order numbers with this suffix to the newwork column. Transactions posted in this column include—

(1) Issues for nonrecurring maintenance, repair, and new-work projects. This includes all maintenance, repair, and new-work projects estimated to cost more than \$1,000 and nonrecurrent or unusual projects costing less than \$1,000. For example, the issue of a large amount of roll roofing for a deferred maintenance job is considered as a nonrecurring issue and is posted to the new-work and transfers column. Issues of supplies for the installation of a convenience outlet, although posted as new work, is normally posted in the R and U use issue column, as this type of issue is generally recurrent at a station.

(2) Issues for rehabilitation necessitated by disaster.

(3) Issues for work done for others, *except* where work is of a recurring nature normally performed by post engineer.

(4) Transfers to salvage officer or to unserviceable property records.

(5) Transfers to other posts or other accountable officers.

(6) Shortages in inventory adjustments and property lost or damaged.

(7) Return of overissues where original posting was in new-work and transfers column. Circle entries indicating returns.

f. R AND U USE ISSUES. Repairs and utilities use issues include quantities issued on WD AGO Forms 5-102 for normal repairs and utilities maintenance, repair, and operational use; recurrent new-work projects costing less than \$1,000; and returns of overissues on specific work orders where the original issue was so posted. Circle such return entries and post them from debit Forms 5-102.

g. ISSUES ON MEM/R. (1) Quantity. Post quan-

tity issued or returned on memorandum receipt (Mem/R) in this column. Also post to this column adjustments in individual memorandum receipt accounts authorized by reports of survey and statements of charges. Circle any entries which effect a reduction of the total balance on memorandum receipt.

(2) *Total.* Maintain a running balance of total quantity of an item out on memorandum receipt in this column.

42. On-Hand Section of Card

Maintain a running balance of number and value of items on hand in the warehouse in columns of the on-hand section. Make no erasures in this section.

a. QUANTITY. Post balance of receipts less issues, transfers, and the like in the quantity column. This is the quantity of the item for which post engineer is accountable, except for class M supplies. For class M supplies, balance in this column plus total issues on Mem/R column equals total accountability of the post engineer.

b. VALUE. Indicate total value of the quantity for which post engineer is *accountable*. Issues and returns of supplies on Mem/R do not affect the value on hand, as the accountable record for items so issued continues to be WD AGO Form 5-104. The value on hand *determines* the average unit cost and is *not* the product of the average unit cost multiplied by the quantity on hand. Determine and post the total value each time supplies are received, before totaling cards for cost section at end of each period and as each side of card is completed.

c. AVERAGE UNIT COST. To determine average unit cost, divide total value on hand by total *accountability* for the item. Normally, a unit cost computed to the nearest cent is accurate enough, such as \$1.07.

(1) When an item is issued in large quantities or when rounding the unit cost to the nearest cent would distort costs, carry the unit cost to the nearest tenth of a cent, such as \$.084. If issues are made in quantities of 1,000 issue units or more, compute the unit cost to the nearest tenth of a cent. Lumber is such an item.

(2) Recompute average unit cost each time new supplies are received and each time balance on hand is brought forward to a new card or side of a card. When no cost data is indicated on receiving document, pick up items at current average cost.

(3) Recompute unit costs when errors are discovered and the quantity on hand must be recon-

ciled with the value. Make corrections of errors caused by fractional values by recomputing unit cost rather than by making changes in the total value. This reduces the value to zero when quantity is reduced to zero, even though fractional unit costs are not used.

43. Typical Postings to Stock Record Card For Expendable Supplies

a. INFORMATION. The following information was placed on the stock record card illustrated in figure 8:

- (1) Classification as expendable.
- (2) Location and reserve location (see fig. 33).
- (3) Latest approved control level.
- (4) Nomenclature, unit, standard pack, and stock number.
- (5) Balance brought forward, entry of 2/8.

b. EXPLANATION OF ENTRIES BY DATES. Explanation of individual entries by date is as follows:

(1) 2/9—Issue on requisition on storekeeper No 4108. (See fig. 17).

(2) 2/13—Issue on requisition on storekeeper No 4224.

(3) 2/15—Posting of due-out for work order 2487N and immediate submission of requisition No. 146 to service command to replenish stock (see fig. 3.) Nails were currently on service command excess list. Quantity requisitioned is in standard package lot.

(4) 2/28—Posting of inventory counting slip (red entry). Adjustment consisted of overage of 39. Items were picked up at current average unit cost (see fig. 26).

(5) 3/2—Receipt of requisitioned material on WD Shipping Document (see fig. 6). Note posting in due-in section. Average unit cost was recomputed.

(6) 3/5—Issue on requisition on storekeeper No. 4782. Note posting in due-out section.

| <input checked="" type="checkbox"/> EXPENDABLE, EXCEPT FUEL | | | | <input type="checkbox"/> CLASS "P" NONEXPENDABLE | | <input type="checkbox"/> CLASS "M" OTHER THAN POWER-OPERATED MAINTENANCE EQUIPMENT | | <input type="checkbox"/> CLASS "W" POWER-OPERATED MAINTENANCE EQUIPMENT | | <input type="checkbox"/> FUEL | | | | |
|--|------------|------------------|------------------|--|-------------|--|------|---|--------------------|-------------------------------|---------------------------|----------|-------|-------------------|
| <input type="checkbox"/> STANDBY <input type="checkbox"/> SEASONAL | | | | | | | | | | | | | | |
| LOCATION | | DATE | | CONTROL LEVEL | | REORDER POINT | | NOMENCLATURE | | | | | | |
| WAREHOUSE OR YARD | | 2/8/45 | | 300 | | 225 | | NAIL, wire, steel, PS FF-N-101 | | | | | | |
| 1089 1089 | | 3/6/45 | | 265 | | 200 | | Common, class 11A, bright, 10d. | | | | | | |
| SECTION | | | | | | | | SHOP STOCK LEVEL 60 | | | | | | |
| 5 16 | | | | | | | | | | | | | | |
| RACK | | | | | | | | UNIT | | | | | | |
| 6 4 13 | | | | | | | | STANDARD PACK 100 lb | | | | | | |
| | | | | | | | | STOCK No. 42-6028.300.100 | | | | | | |
| DUE IN—DUE OUT | | | | RECEIPTS AND ISSUES | | | | | | | | | | |
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED BALANCE | RECEIVED BALANCE | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND U USE ISSUES | ISSUES ON M/R QUAN. TOTAL | QUANTITY | VALUE | AVERAGE UNIT COST |
| 1945 | | | | | | | 2/8 | Bal. Bkt. Ford | | | | 706 | 26.48 | .04 |
| 2/15 | 146 | 100 | 100 | 0 | | | 2/9 | Reg 4108 | | 52 | | 654 | 24.40 | |
| 3/10 | 2559 | 100 | 100 | 0 | | | 2/13 | Reg 4224 | | 63 | | 591 | 21.88 | |
| | | | | | 39 | 1.56 | 2/28 | I 1157 | | | RED ENTRY | 630 | 23.44 | |
| | | | | | 100 | 4.60 | 3/2 | V 1159 | | | | 730 | 28.04 | .04 |
| | | | | | | | 3/5 | Reg 4782 | 300 | | | 430 | 16.04 | |
| | | | | | | | 3/7 | Reg 4804 | | 147 | | 283 | 10.16 | |
| | | | | | | | 3/10 | Reg 4930 | 100 | | | 183 | 6.16 | |
| | | | | | 100 | 3.50 | 3/14 | V 1164 | | | | 283 | 9.66 | .03 |
| 2/15 | W.O. 2487N | 400 | 300 | 100 | | | | | | | | | | |

(7) 3/6—Revision of stock level. Issues during January and February totaled 265.

(8) 3/7—Issue on requisition on storekeeper No 4804 for normal repairs and utilities purpose.

(9) 3/10—Issue on requisition on storekeeper No. 4930 for nonrecurrent purpose. Note completion of entry in due-out section. Purchase Request 3559 initiated since item was no longer available from service command excess lists (see fig. 4). Note posting in due-in section.

(10) 3/14—Receipt on WD Form 383a (Purchases Order or Delivery Order and Voucher for Purchases and Services Other than Personal—Memorandum), of quantities requested on 3/10. Note completion of due-in posting. The average unit cost is recomputed and, since the price of this receipt is lower, the new average cost changes to 3 cents per pound.

44. Typical Postings to Stock Record Card for Class P Supplies

a. INFORMATION ON CARD. The following information was entered on the stock record card illustrated in figure 9 when it was made up on 8 February 1945.

(1) Check indicating classification as class P item of supply, location, station control levels with seasonal indicated, nomenclature, unit, and stock number.

(2) Due-in posting of 1/14, indicating a balance of 2 still due-in.

(3) Balance brought forward (entry of 2/8), showing quantity of 31 on hand at a value of \$620.00 and recomputed average unit cost.

b. POSTINGS BY DATE. Subsequent postings were as follows:

(1) 2/11—Issue for initial installation on voucher 1147. (See fig. 18.)

| LOCATION | | DATE | CONTROL LEVEL | REORDER POINT | NOMENCLATURE | UNIT | STANDARD PACK | STOCK No. | | | | | | | | |
|---------------------------|---------------|---------------------|------------------|------------------|--|-------------------|---------------|-------------------|--------------------|-------------------|---------------|-------|-------|----------|-------------------|-------------------|
| WAREHOUSE OR YARD 1089 | SECTION 12 | 2/8/45 | 36 FPR | 27 | HEATER, space, magazine type, ES-448, coal fired, U. S. Army | 2A | | 65-6020, 500, 100 | | | | | | | | |
| RACK 1 | BIN | 3/6/45 | 39 FPR | 29 | | | | | | | | | | | | |
| DUE IN—DUE OUT | | RECEIPTS AND ISSUES | | | | | | | | | | | | | | |
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED BALANCE | RECEIVED BALANCE | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND U USE ISSUES | ISSUES ON M/R | QUAN. | TOTAL | QUANTITY | VALUE | AVERAGE UNIT COST |
| 1/14 | 86 | 6 | 4 | 2 | | | 2/8 | Bal. Bk. Ind. | | | | | | 31 | 620 ⁰⁰ | 20 ⁰⁰ |
| 2/26 | 83 | 17 | 17 | 0 | | | 2/11 | V 1147 | 3 | | | | | 28 | 560 ⁰⁰ | |
| 3/19 | 127 | 24 | | | 2 | 40 ⁰⁰ | 2/14 | V 1149 | | | | | | 30 | 600 ⁰⁰ | 20 ⁰⁰ |
| | | | | | | | 2/17 | V 1150 | | 4 | | | | 26 | 520 ⁰⁰ | |
| | | | | | 5 | 100 ⁰⁰ | 2/22 | V 1153 | | | | | | 31 | 620 ⁰⁰ | |
| | | | | | | | 2/25 | V 1155 | | 12 | | | | 19 | 380 ⁰⁰ | |
| | | | | | | | 2/28 | Inventory | | | | | | 19 | 380 ⁰⁰ | |
| | | | | | | | 3/3 | MR #17 | | | 6 | 6 | | 13 | 380 ⁰⁰ | |
| | | | | | | | 3/8 | V 1162 | 4 | | | | | 9 | 200 ⁰⁰ | |
| | | | | | | | 3/12 | MR #17 | | | 2 | | | 13 | 300 ⁰⁰ | |
| | | | | | 17 | 340 ⁰⁰ | 3/15 | V 1165 | | | | | | 30 | 640 ⁰⁰ | 20 ⁰⁰ |
| | | | | | | | 3/18 | V 1166 | | 15 | | | | 15 | 340 ⁰⁰ | |

WD AGO Form 5-104 1 January 1945

THIS FORM SUPERSEDES WD AGO FORM 5-104, DATED 1 JULY 1941. (See WD AGO Form 5 (Cont.) Underline), WHICH MAY BE USED UNTIL SUPPLIES ARE REAJUSTED.

STOCK RECORD CARD

50-11340-2 U. S. GOVERNMENT PRINTING OFFICE

(2) 2/14—Receipt of balance due on requisition 86. Note completion of due-in data and recomputation of average unit cost.

(3) 2/17—Issue for replacement on voucher 1150.

(4) 2/22—Removal from installation and return to stock. Items picked up at current average unit cost.

(5) 2/25—Issue for replacement on voucher 1155.

(6) 2/26—Posting of due-in on requisition to service command engineer.

(7) 2/28—Posting of inventory (red entry). No adjustment required.

(8) 3/3—Issue on Mem/R Account No 17 required for temporary use at contractor prisoner of war camp. Transaction is not costed.

(9) 3/6—Station control level revised upward to 39. Issues totaled 39 during January and February. Memorandum-receipt issue is temporary and not considered in the level.

(10) 3/8—Transfer of nonreparable heaters to salvage officer on voucher 1162.

(11) 3/12—Return from Mem/R Account No 17.

(12) 3/15—Receipt of heaters ordered on 2/26. Note balancing out of due-in posting and recomputation of average unit cost.

(13) 3/18—Issue for replacement on voucher 1166.

(14) 3/19—Posting of due-in on requisition 137 to service command engineer for replenishment of stock.

45. Continuation of Postings on New Cards

When posting receipts and issues, complete one side of a WD AGO Form 5-104 and continue postings on the reverse side or initiate a new card as follows:

a. HEADING. Record latest corrected classification, location data, control level, and nomenclature in the heading of the new card.

b. BALANCE BROUGHT FORWARD. Record date, order number, quantity ordered, and balances of any due-ins or due-outs that have not been balanced out to zero. Post current date and notation *Balance brought forward* on the first line in receipts and issues section. Indicate on the last line of the card that the balance has been carried forward.

c. MEM/R COLUMN. Post balance out on memorandum receipt in the total issues on Mem/R column.

d. ON HAND SECTION. Post quantity on hand, value on hand, and a recomputed average unit cost in the on-hand section.

46. Inventory Cost Accounts

a. FILING STOCK RECORD CARDS. Segregate stock record cards by classification indicated on card and, if desired, subdivide into federal classes. File cards in each group alphabetically by basic noun designation. At least once each quarter determine total dollar value of cards in each group by totaling individual cards. Give this information to cost section for necessary reconciliation of inventory accounts as follows:

(1) Adjust total of inventory account 682-10 to equal total of stock record cards for class E plus class P.

(2) Adjust total of inventory account 682-20 to equal total of stock record cards for class M, other than power-operated and power-drawn maintenance supplies.

(3) Adjust total of inventory account 682-30 to equal total of stock record cards for Class M, power-operated and power-drawn maintenance supplies.

(4) Adjust total of inventory account 682-40 to equal total of stock record cards for heating fuel.

b. SUMMARIZING COST DATA. As each document indicating a receipt, issue, shipment, disposition, or adjustment of the quantity of items recorded on the stock record card is posted, the posting clerk indicates the total debit or credit to each of the inventory cost accounts affected. If class M supplies are issued for permanent installation, note the credit to appropriate Class M inventory account on WD AGO Form 5-102. Issues and returns of supplies on Mem/R do not affect the balance in inventory accounts 682-20 and 682-30; however, receipts, transfers, turn-ins to salvage, and inventory adjustments change the inventory values. Therefore, indicate appropriate adjustments of cost accounts on vouchers. Forward all property documents to cost section the same day posting is made to stock record card.

47. Correcting Entries Made in Error

a. GENERAL. The inventory deadline prescribed in section VIII is an absolute cut-off for correcting entries described in this paragraph. Make any correcting entries before the inventory deadline, since an inventory adjustment entry automatically corrects all previous errors. Correct errors made after the inventory deadline entry but before the adjust-

ment entry is posted. Do not consider such errors in the inventory adjustment report. Never make erasures or alterations of entries in the receipts and issues or on-hand sections of stock record cards. Report every correction affecting the balance of inventory cost accounts to cost section on a note or memorandum.

b. PROCEDURE. (1) When an error in posting is discovered after additional posting are made, make the correction as follows:

(a) If an incorrect figure is posted in either the quantity received or an issue column, make correcting entry on first available line, using original date and reference and notation *Corr*. Enter net figure (debit or credit) necessary to correct balance in same column as original posting. Post new balance in total issues on Mem/R and/or quantity on-hand columns. Circle any correcting entry that decreases the quantity originally posted as received or issued.

(b) If correct figure is entered in quantity received or an issue column but an error is made in computing total issues on Mem/R and/or quantity on-hand columns, make correction on first available line, using original date and reference with notation *Corr Bal only*. Do not make entry in quantity received or an issue column.

(c) Make appropriate adjustments in total cost, value on hand, and average unit cost columns as necessary when correcting errors in quantities posted.

(2) When an error in posting is discovered and no subsequent postings are made, draw narrow line through incorrect entry and enter correct posting on next line. This procedure also applies when an error is made and recognized while posting is in process.

(3) When an entry is posted in error to the wrong stock record card, make the adjustment as follows:

(a) If error is discovered while entry is being made, discontinue posting immediately and draw narrow line through incorrect entry and remaining unused spaces of line. Without further notation, post entry to proper stock record card.

(b) If no subsequent entries are made, follow procedure described above when an error is discovered at a later date.

(c) If subsequent entries are made, adjust stock record card by canceling the entry. Enter current date, reference of the original entry being canceled, and notation *Cancel Post 4-22* (date of original entry) on next available line. Enter amount of

entry being corrected in same column as original entry and encircle it. Record corrected balance in total issues on Mem/R, quantity on-hand, value on-hand, and average unit cost columns as necessary. Then make posting on proper card. Make cross references on canceled entry by noting *See corr 4-27* in one of the unused spaces. The date in this note is the date of the cancellation entry.

(4) When unit cost for an item is too high or too low, thereby distorting the figure for the value on hand, set a more exact unit cost and recompute value on hand. Enter latest quantity on hand, revised average unit cost, and recomputed value on hand in appropriate columns on next blank line of stock record card with notation *corr of cost data*.

(5) Report every correction affecting the balance of an inventory cost account to the cost section.

48. Interchangeability

Carry like items, even though purchased under different trade names, on the same stock record card. Follow nomenclature listed in ASF Catalog ENG 5 or standard specifications of the item involved. When desired, insert cross-reference cards listing the trade name in the stock record card file, indicating the standard nomenclature under which the true stock record card is filed. Do not maintain receipts, issues, or other property accounting information on cross-reference cards. List different items, even though interchangeable, on separate cards. Note interchangeability information on each card.

49. Accounting for Supplies Stored at a Subpost or Offpost Facility

Use the most appropriate of the following systems for accounting for supplies, depending on the volume of issue transactions:

a. SMALL FACILITIES. If facility is small or close to main post, follow a procedure identical to that outlined for shop stock in section VI, if authorized by service commander or air force commander.

b. LARGE FACILITIES. If facility is large or distant from main post, stock enough quantities of required items. Consider the warehouse an additional point of issue for the post engineer and assign a letter prefix for use on WD AGO Forms 5-102. Maintain one master set of stock record cards at the main post. If desired, maintain subsidiary sets of stock record cards for stock carried at offpost facility. The master set constitutes the accountable record.

c. SEPARATE ACCOUNT. If facility is large

enough to warrant such action, separate stock record accounts may be established. (See AR 35-6520.)

50. Single Stock Record Account

Maintain only one set of stock record cards for repairs and utilities property. If materials chargeable to more than one ESA project are necessary, draw items from regular stock or procure them from regular funds. When received, pick them up on repairs and utilities stock record account. When

project is completed, make adjustments between projects under the same appropriation by preparing WD AGO Form 14-104 (Transfer Adjustment Voucher) as prescribed in TM 14-702. Use the major project available to the post engineer as a clearing account for accomplishing work chargeable to other ESA projects. This procedure gives the post engineer a simple means of accounting for property chargeable to various funds under normal circumstances.

SECTION IV

REAL PROPERTY RECORDS

51. Purpose and Scope

Repairs and utilities real property records contain data about each structure and facility and show repairs and utilities responsibilities at the post. They are also a basis for the cost accounting system. Since errors in records and incomplete records result in erroneous base data and distort the unit cost of work performed, real property records must always be accurate and up-to-date. Real property records consist of real property record cards supported by record drawings, maps, plans, and specifications.

52. Drawings, Maps, Plans, and Specifications

a. TYPES. Maintain a file of maps, plans, and drawings furnished by the resident engineer, including the following:

- (1) Original tracings of drawings for buildings and structures prepared in the field.
- (2) Vandyke negatives (2 each) of modified standard drawings for buildings and structures.
- (3) List of all standard drawings used without change if copies of individual drawings are unavailable.
- (4) Original tracings of site plans, general and, if prepared, detailed.
- (5) Original tracings of utility maps, general and, if prepared, detailed. Drawings prepared as strip maps, profiles, sections, or otherwise giving essential dimensions and details of the as built feature may serve as record drawings.
- (6) Original tracings of reservation maps.
- (7) Such copies of unmodified standard drawings, specifications, and design analyses that are on hand and worth keeping.
- (8) Photographic prints and aerial photographs.

b. MAINTENANCE OF DRAWINGS BY POST ENGINEER. Maintain a complete current file of original linen tracings in the post engineer office. Indicate revision dates on tracings as changes are recorded. Each February, submit two prints (black line on

white) of up-to-date maps to the Chief of Engineers, Real Estate Division, Installations Branch. At the same time class I, II, and IV installations send two prints to the service command engineer. Class III installations send their prints to the air force commands. Class III stations also furnish the appropriate service command engineer one copy of each print submitted. The file includes the following:

- (1) Regional map.
- (2) Reservation map.
- (3) Post lay-outs, (including legend and buildings schedule).
- (4) Water distribution system (including legend).
- (5) Sewage system (including legend).
- (6) Gas distribution system (including legend).
- (7) Electric distribution system (including legend).
- (8) Steam distribution system (including legend).
- (9) Gasoline storage and fuel system (including legend).
- (10) Roads, aprons and runways, and parking areas.
- (11) Storm drainage systems.
- (12) Railroads.

53. Establishing Real Property Record Cards

Real property record cards are the basis for the real property accounting system of the post engineer. They are flexible enough to be kept up to date with the various changes in or to real property. Use the following forms as real property record cards:

WD AGO Form 5-47, Buildings.

WD AGO Form 5-49, Miscellaneous Structures.

WD AGO Form 5-50, Land.

WD AGO Form 5-51, Surfaced Areas.

WD AGO Form 5-52, Utility Distribution Systems.

a. BASIC RECORDS. Establish real property record

cards from construction drawings, maps, ENG Forms 290, leases, old historical records, and other papers pertaining to real property. When real property is known to exist and cannot be traced back to a basic record, inventory it and take it up on real property records as outlined in section VIII. Do not record real property whose title is not vested in the government, such as buildings constructed and owned by the American Red Cross, contractors, Army exchange, officers' clubs or other nonappropriated fund sources.

b. LEASED FACILITIES. Prepare real property record cards for all leased property and write the word *leased* clearly in upper right-hand corner. Maintain these forms until lease or leasehold condemnation is terminated, then credit them and remove them from the active file. Prepare a separate set of real property record cards for each leased facility. File these with the regular real property record cards and segregate them by lease number.

(1) Record all additions, deletions, alterations, and installations made by the War Department on leased premises on the appropriate real and installed property records and note that such additions are government-owned.

(2) When facilities are leased for a short period (not over 3 months), preparation of real property record cards is not necessary if the following action is taken:

(a) Request authority from commanding general of service command or air force command to dispense with preparation of cards.

(b) Maintain tentative accountability records by vouchering acquisition documents and filing them in a jacket file. If authority is granted, continue to maintain accountability records by vouchering and filing all acquisition and disposition documents in jacket file. For control purposes, substitute a simple memorandum showing voucher number and location of actual voucher for missing document in voucher file. If authority is not granted, remove acquisition documents from jacket file, prepare real property record cards, post information to date, and file documents in regular voucher file.

c. CONVERSIONS OF REAL PROPERTY. When part of an item of real property recorded on one card has been altered so it belongs on another such card (such as conversion of *other post areas* to *improved grounds*) use ENG Form 290, or WD AGO Form 5-35 which authorizes or shows the alterations as a voucher to record the real property on the appropriate card. Use same voucher number to post the

item as a deletion from original card. Post deletions in red. When an entire item of real property which is recorded on one card is permanently converted (such as a *storage building* to an *administration building*), do not prepare a new card. Correct base data, description, and cost account code at top of card by lining out original information and entering new data. Enter date and number of voucher authorizing changes on next available line on the card and note *authorized conversion noted in heading*.

d. CHANGES TO REAL PROPERTY. Record any rehabilitation, alteration, extension, addition, or subtraction which changes the physical capacity, base data, or description of the property as shown at top of record card, regardless of cost of work. Posting of other work on real property is not required.

e. RECORDS FOR EACH INSTALLATION. Maintain a separate set of real property records for each installation for which the post engineer is assigned repairs and utilities responsibilities. Keep all sets at the base post to which the post engineer is assigned. If no post engineer is assigned repairs and utilities responsibility of a station, maintain real property records in office of post commander.

f. WORK ORDERS TO REAL PROPERTY UNIT. Send original copy of all completed work orders through the real property unit for posting of all necessary changes to real property records as work is accomplished. Whenever a posting is made to real property records from a work order, prepare an additional copy. Assign a voucher number to it, and file in voucher file. Notify installed property clerk of work orders showing removal of class P supplies from one building for immediate installation in another building.

g. VERIFYING VOUCHER POSTINGS. To verify a posting to real property records, make following notation on each property voucher *posted to the real property records*. Posting clerk adds his initials and date. File document in voucher file.

h. NOTIFICATION OF BASE DATA CHANGES. When any additions, reductions, conversions, or alterations to real property are posted, send information to sections responsible for cost report, real property utilization report, quarterly inventory of command installation reports, and any other reports involving real property data. This keeps reports accurate and consistent.

54. General Instructions for Preparing Real Property Records

General instructions for preparing WD AGO Forms 5-47, 5-49, 5-50, 5-51, and 5-52 are as follows:

a. **STATION** (Item 1, on all cards). Enter name of installation at which real property is located. Stamp the name where quantity of forms used justifies such action. Use only authorized abbreviations. Notations such as *SAAAF* do not permit identification.

b. **DESIGNATION** (Item 2, on all cards). Enter name and type of real property being recorded, such as administration building, permanent; concrete roads; electric distribution system, overhead service lines; improved grounds; and the like.

c. **DATE** (Item 3, on all cards). Enter date card is prepared.

d. **DRAWING NUMBER** (Item 4, on all cards except Form 5-50). Enter basic drawing numbers

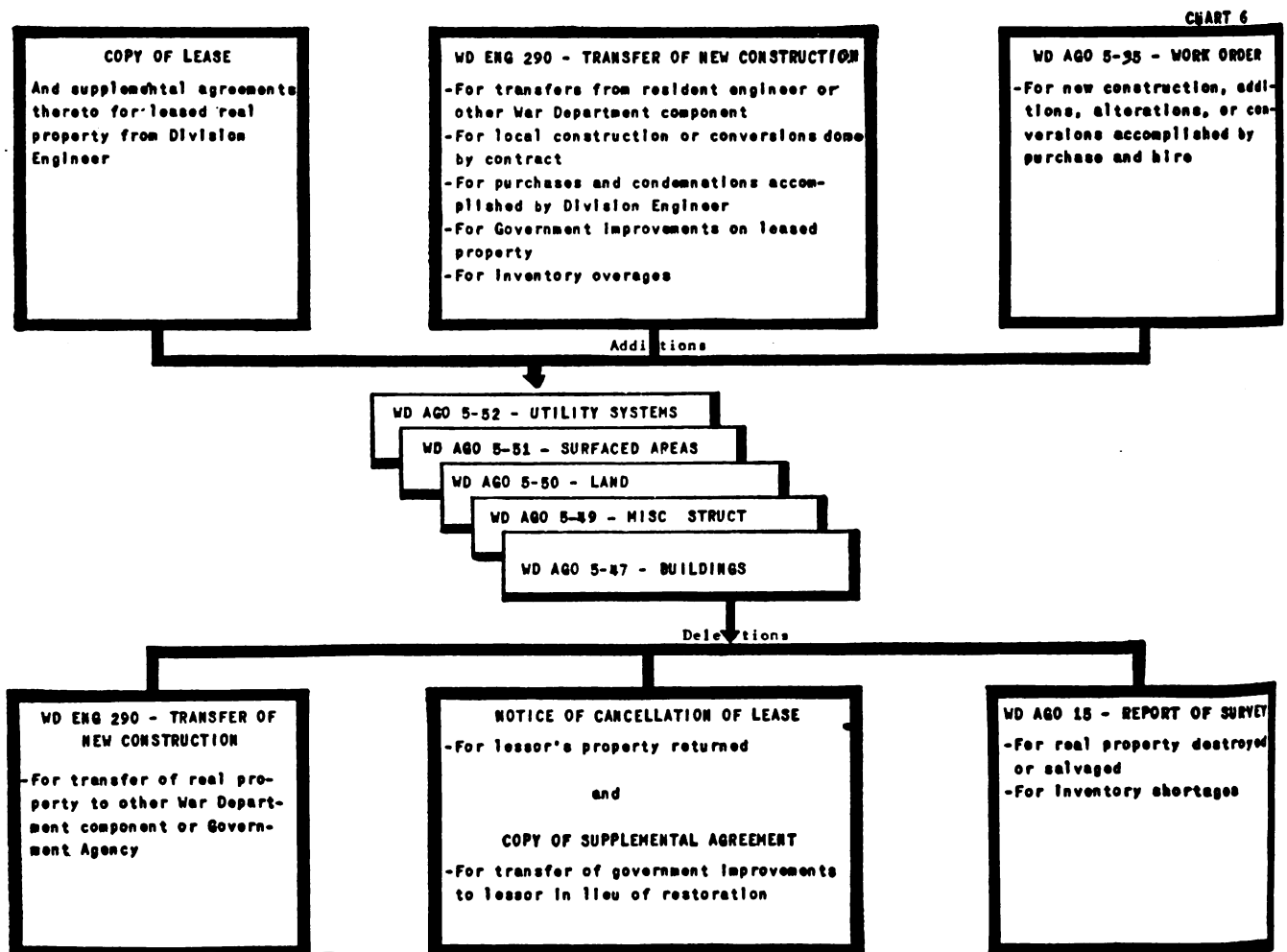
of standard drawings or appropriate reference to nonstandard drawings together with necessary reference to local drawing files.

e. **COST ACCOUNT CODE** (Item 5, on all cards). Enter appropriate cost account code to which maintenance and repair of structure or facility are chargeable, as determined by cost account definitions in TM 5-602. Real property records are the basis of reporting base data in repairs and utilities cost reports. Correct real property records for any change in definitions of cost accounts made in TM 5-602.

f. **BUILDING NUMBER** (Item 6, on Forms 5-47 and 5-49). Enter number assigned to building or structure in accordance with paragraph 60 below.

g. **MAP NUMBER** (Item 4, on Form 5-50 and 6 on Forms 5-51 and 5-52). Enter number assigned to location or utility map showing land, surfaced areas, or utility distribution system, together with necessary reference to local map files.

SUMMARY OF SUPPORTING VOUCHERS TO THE REAL PROPERTY RECORDS



55. Preparing WD AGO Form 5-47

Prepare an individual card for each building for which post engineer has maintenance and repair responsibility. (See AR 100-80.)

a. **DESCRIPTION OF BUILDING.** (1) *Dimensions* (Item 7). Enter length and width (outside measurements) of main building. Indicate number, length, and width of offsets, wings, and additions. Note inside dimensions, including height of basement.

(2) *Materials* (Item 8). Enter type of construction material in *foundation*, such as concrete, brick, concrete piling, stone, creosoted wood, or any combination; in *floors*, such as concrete, wood, tile composition; in *walls*, such as reinforced concrete, stone, brick veneer, wood, metal; and in *roof*, such as composition shingle, wood shingle, or slate.

(3) *Space heating* (Item 9). Note *source* of heat, such as central heating plant, barrack heater, individual heating plant, or stoves; and *fuel used*, such as coal, gas, or oil.

(4) *Number of usable floors* (Item 10). Enter number of usable floors in building including full basements. Do not include floors with inadequate ceiling height, ventilation, light, and accessibility.

(5) *Hot water facilities* (Item 11). Enter total gallon-per-hour capacity and temperature use of hot water heaters installed in building as shown on manufacturer's nameplate.

(6) *Fire protection facilities* (Item 12). Note type of fire protection equipment in building, such as automatic sprinkler system, fire extinguishers, fire buckets, or any combination.

(7) *Utility connections* (Item 13). Enter number, size, and capacity of utility connections to building from outside mains or lines. Indicate voltage, phase, and ampere rating of electric service switch.

(8) *Remarks* (Item 14). Make any specific remarks about building, such as designed floor load of storage buildings, reference to utility structure of which it is a part, number and size of attached loading platforms, ramps, open and inclosed porches, or open and inclosed hospital walks. Do not include square footage of these appurtenances in floor area of building.

b. **POSTING TO CARD.** Enter data relative to original building and subsequent transactions changing designed capacity, floor area or description of building in columns of card as follows:

(1) *Date completed.* Enter date construction be-

| | | | | |
|---|----------------|--|--------------|---------------------------------------|
| 1. STATION Ft School, Virginia | | 2. DESIGNATION Barracks with lavatory - 63 men | | |
| 3. DATE 6 October 1943 | | 4. DRAWING NO. 700-1165 | | 5. COST ACCOUNT CODE 610-22 |
| 6. BUILDING NO. T 547 | | | | |
| 7. DIMENSIONS | | 8. MATERIALS | | 9. SPACE HEATING |
| a. MAIN BLDG. 29'6" x 80'0" | | a. FOUNDATION Concrete walls & piers | | a. SOURCE India plant |
| b. OFFSETS | | b. FLOORS Wood | | b. FUEL Coal |
| c. WINGS | | c. WALLS Wood - drop siding | | 11. HOT WATER FACILITIES |
| d. BASEMENT | | d. ROOF Rolled roofing | | a. CAPACITY 75 GPH |
| e. ADDITIONS | | 10. NO. OF USABLE FLOORS 1 | | b. TEMP. RISE 100° F |
| 12. FIRE PROTECTION FACILITIES Fire extinguishers | | 13. UTILITY CONNECTIONS | | |
| | | a. WATER | NO. 1 | SIZE 2" |
| | | b. SEWER | 1 | 4" |
| | | c. ELECTRIC | 1 | 1 phase 60A |
| | | d. GAS | | |
| | | e. STEAM | | |
| | | f. CONDENSATE | | |
| 14. REMARKS | | | | |
| DATE COMPLETED | VOUCHER NUMBER | DESCRIPTION | | DESIGNED CAPACITY |
| 5/28/43 | V 572 | ORIGINAL BUILDING Cost \$16,480 | | 63 men |
| | | | | |
| | | | | |
| REAL PROPERTY RECORD - BUILDINGS | | | | |

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ing recorded was completed as shown by document from which posting is made. Estimate date of completion when unknown.

(2) *Voucher number.* Enter voucher number of document from which posting is made. Such vouchers consist of old historical record forms, transfer of new construction forms, copies of leases or leasehold condemnations, supplemental agreements and cancellations to leases, completed work orders, and reports of survey.

(3) *Designed capacity.* Enter standard designed capacity of building in units indicated, irrespective of capacity utilized.

(a) *Quarters and barracks.* Number of occupants.

(b) *Storage.* Number of net square feet available for storage. Compute net storage space by using *inside* dimensions from studding of buildings and deducting nonstorage area. Nonstorage areas include offices, gross cold-storage space, heating rooms, lavatories, cafeterias, stairways, and other nonstorage space (except posts and columns).

(c) *Garages.* Number and type of vehicles.

(d) *Stables.* Number of animals.

(e) *Hospital ward buildings.* Number of beds.

(f) *Mess halls.* Number of persons served at one seating and maximum kitchen serving capacity.

(g) *Theaters.* Number of seats.

(h) *Utility buildings.* Make reference to WD AGO Forms 5-49 attached.

(i) *Administration.* Net square footage of office space.

(j) *Other buildings.* Designed capacity shown on drawings and specifications.

(4) *Floor area.* Enter total floor area in square feet, using outside measurements. Include square footage of basements used for storage, recreation, mess facilities, or any other purpose. Limit basements and attics included in base data to those having finished walls and floors and which are properly lighted and ventilated for constant use. Do not include ducts, unfinished floors, and partial basements. Include stairs, walls, partitions, and wall columns.

56. Preparing WD AGO Form 5-49

a. PURPOSE. Prepare an individual WD AGO Form 5-49 for—

(1) Wharves, seawalls, ferryslips, jetties, bulkheads, breakwaters, channels, docks, dock ware-

[illegible]

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houses, causeways, and similar structures along waterways and water approaches.

(2) Utility structures such as meter and valve pits, elevated and ground storage tanks, pumping stations, impounding dams, settling tanks, trickling filters, sludge drying beds, percolation beds, ice plants, central heating plants, electric generating plants, and interconnecting piping between utility structures comprising a utility plant on one site. (For example: interconnecting piping in a sewage plant includes sewage conduits, recirculation lines, sludge, gas, and water piping together with man-holes and diversion boxes.)

(3) Fortifications elements listed on WD ENG Form 290E. Record items listed on data sheets as miscellaneous structures.

(4) All other miscellaneous structures including swimming pools, animal watering facilities, fences, walls, flagpoles, detached loading platforms and ramps, and fixed and permanent training aids. Do not confuse this form with WD AGO Form 5-47 required for miscellaneous type buildings, or with WD AGO Form 661 for miscellaneous portable structures considered class P supplies.

(5) When miscellaneous structures that make up the utility plant are housed in one building, attach appropriate WD-AGO Forms 5-49 to building card.

b. POSTING TO CARD. (1) *Date completed.* Enter actual or estimated completion date of construction of original structure or changes.

(2) *Voucher number.* Note voucher number assigned to document from which posting is made.

(3) *Description of structure.* Record structural material, details of construction and location necessary to identify the structure or define its function. For wharves, docks, ferryslips, and the like, note position in relation to ground and shore line. For utilities plants, enter on separate lines each function of the structure.

(4) *Dimensions.* Enter quantity and unit of size or capacity applicable to the function of structure in accordance with the following:

(a) *Flagpoles.* Height.

(b) *Fences and walls.* Height and length.

(c) *Reservoirs, tanks, and basins.* Gallons to overflow elevation.

(d) *Suction wells.* Gallons to normal high water elevation.

(e) *Sludge digestion tanks.* Cubic feet when full.

(f) *Screen pits.* Square feet of screen below designed high water level.

(g) *Comminutor pits.* GPM without surcharge.

(h) *Clorigesters and Imhoff tanks.* Gallons of settling compartment and cubic feet of digestion compartment to elevation 18 inches below slots.

(i) *Water filters.* Square feet.

(j) *Trickling filters.* Square feet of area and depth of rock in feet.

(k) *Sludge drying beds, sewage aeration ponds, sand filters, and evaporation or seepage beds.* Square feet.

(l) *Open-joint leaching fields.* Linear feet of pipe.

(m) *Towers* (for elevated tanks). Height from top of foundation to bottom of tank and height from foundation to overflow level of tank.

(n) *Stacks.* Height from breeching to top and area at top.

(o) *Swimming pools.* Length, width, depth.

(p) *Seawalls.* Length, height, thickness.

(q) *Seacoast fortification structures.* As indicated on ENG Form 290E.

(r) *Channels.* Length, width, and depth from natural ground level.

(s) *Wharves and ferryslips.* Length and width.

(5) *Base data.* Enter appropriate base data, quantity, and unit applicable to structure as defined in TM 5-602. This item does not apply to all types of structures.

57. Preparing WD AGO Form 5-50

a. PURPOSE. Prepare an individual WD AGO Form 5-50 (Real Property Record, Land) for each of the following:

(1) Improved grounds as defined in TM 5-602.

(2) Other post areas as defined in TM 5-602.

b. POSTING TO CARD. (1) *Date completed.* Record date of acquisition of tract as shown on deed, filing of declaration of taking, judgment in condemnation proceedings, or transfer form; or date of completion of improvements as shown on authorization.

(2) *Voucher number.* Enter voucher number assigned to document from which posting is made.

(3) *Description or name of tract.* State name of tract as given in deed or on transfer form, or an appropriate description of land or improvement. When improved for specific post use, enter this information.

(4) *Area in acres.* Record acreage of tract computed to two decimal places. Enter leased and gov-

ernment-owned land in appropriate columns under this heading.

58. Preparing WD AGO Form 5-51

a. **PURPOSE.** Prepare an individual WD AGO Form 5-51 (Real Property Record, Roads, Walks, Parking Areas, Aprons and Runways, Railroads, etc.) for each classification of surfaced area listed below.

- (1) Concrete roads.
- (2) High type bituminous roads.
- (3) Low type bituminous roads.
- (4) Miscellaneous roads (gravel, stabilized).
- (5) Parking areas.
- (6) Open storage areas.
- (7) Walks (do not include covered or inclosed hospital walks).
- (8) Concrete airfield pavements.
- (9) High type bituminous airfield pavements.
- (10) Low type bituminous airfield pavements.

(11) Miscellaneous airfield pavements.

(12) Railroads.

b. **POSTING TO CARD.** (1) *Date completed.* Record date of acquisition, original construction or completion of change.

(2) *Voucher number.* Enter voucher number of document from which posting is made.

(3) *Name or location of surfaced area.* Enter name or location of area as shown on post lay-out map together with other remarks pertinent to the facility.

(4) *Material.* Enter major material component of *surface* and *base* of surfaced area in columns under this heading.

(5) *Dimensions.* Indicate *total length*, including bridges, culverts, and turnouts, and *average width* of surfaced area in columns under this heading.

(6) *Area.* Enter total square yardage of surfaced area. Do not use this column for railroad trackage or railroad trestles and bridges.

| 1. STATION Ft School, Virginia | | 2. DESIGNATION Improved grounds | | |
|--|----------------|---|---------------------------------------|--|
| 3. DATE 17 November 1943 | | 4. MAP NO. 634.20 | 5. COST ACCOUNT CODE 611-10 | 6. <input checked="" type="checkbox"/> IMPROVED GROUNDS <input type="checkbox"/> OTHER POST AREAS |
| DATE COMPLETED | VOUCHER NUMBER | DESCRIPTION OR NAME OF TRACT | AREA IN ACRES | |
| | | | LEASED | PURCHASED |
| 7/1/41 | V249 | Improved area on original post area transferred from resident engineer | | 9873.00 |
| 8/23/42 | V317 | Target range adjacent to area 5. Leased from state of Virginia for \$1.00 per year | 30.27 | |
| 2/15/43 | V321 | Railhead in area 8. Leased from Southern Railroad at \$750 per year | 60.84 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

REAL PROPERTY RECORD - LAND

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59. Preparing WD AGO Form 5-52

a. PURPOSE. Prepare a WD AGO Form 5-52 (Real Property Record) for each utility distribution system listed below.

- (1) Water distribution system.
- (2) Sanitary-sewer collection system.
- (3) Storm-sewer collection system.
- (4) Electric overhead distribution system.
- (5) Electric underground distribution system.
- (6) Gas distribution system.
- (7) Steam distribution system.
- (8) Other distribution systems.

b. POSTING TO CARD. (1) *Date completed.* Enter date of acquisition, original construction or completion of changes.

(2) *Voucher number.* Record voucher number assigned to document from which posting is made.

(3) *Description of distribution system.* Enter all measurable parts of the system segregated as to size; capacity; material, such as water mains, valves, hydrants, manholes, catch basins, poles, street and flood lights, alarm boxes, and the like.

(4) *Size and material of distribution lines.* In-

dicating size and major material component of mains, outfalls, cables, service drops, or other distribution lines.

(5) *Length.* Enter total linear feet of each type and size of distribution lines from point of delivery or production up to building line. Record electric distribution system in terms of pole line or trench feet including service lines up to switching device in building. Exclude lines within utility structures and interconnecting lines between structures comprising a plant on one site. These lines are considered a part of the production plant.

60. Numbering Buildings

The following instructions pertain to the numbering of buildings at posts, camps, and stations and are published under the authority of AR 100-70.

a. ASSIGNING NEW NUMBERS. The post commander assigns building numbers. If there is no post commander, the resident engineer assigns numbers at the time of construction in accordance with the system prescribed below:

(1) At new stations, divide reservation into geographical areas. Assign different blocks of consecutive numbers to each area, with enough range to

| | | | | | | | |
|---------------------------------------|-------------------|--------------------------------------|---------------------------------------|--------------------------------|------------------|-------------------------|-------------------|
| 1. STATION Ft School, Virginia | | | 2. DESIGNATION Miscellaneous roads | | | | |
| 3. DATE 3 December 1943 | | 4. DRAWING NO. 6946-162 Sheet 1 | | 5. COST ACCOUNT CODE 612.30 | | 6. MAP NUMBER 742.51 | |
| DATE COMPLETED | VOUCHER NUMBER | NAME OR LOCATION OF SURFACED AREA | MATERIAL | | DIMENSIONS (FT.) | | AREA (SQ. YD.) |
| | | | SURFACE | BASE | LENGTH | WIDTH | |
| 9/7/41 | V 132 | All areas | Shale | Stone | 15,154 | 20 | 33,696 |
| | | | Shale | Stone | 760,320 | 18 | 1,520,640 |
| | | | Earth | Shale | 115,956 | 18 | 231,912 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| REAL PROPERTY RECORD - SURFACED AREAS | | | | | | | |

| 1. STATION Fort School, Virginia | | 2. DESIGNATION Water Distribution System, Mains and Services | | |
|---|-------------------|--|--|--------------------------------|
| 3. DATE 21 October 1943 | | 4. DRAWING NO. 6946-150 Sht. 3 | | 5. COST ACCOUNT CODE 620-10 |
| | | | | 6. MAP NUMBER 946.48 |
| DATE COMPLETED | VOUCHER NUMBER | DESCRIPTION OF DISTRIBUTION SYSTEM | SIZE AND MATERIAL OF DISTRIBUTION LINES | LENGTH (Ft.) |
| 5/28/43 | V572 | Water Mains, 14 fire hydrants | 6" cast iron galv | 4455 |
| | | Laterals | 3" cast iron galv | 790 |
| | | Laterals | 2" cast iron galv | 435 |
| | | Laterals | 3/4" cast iron galv | 240 |
| 5/13/44 | V453 | Laterals removed from Area 4 | 2" cast iron galv | 85 |
| 5/27/44 | V 501 | Laterals installed in PoW area | 2" cast iron galv | 2232 |
| | | | 3/4" cast iron galv | 254 |
| | | | | |
| REAL PROPERTY RECORD - UTILITY DISTRIBUTION SYSTEMS | | | | |

WD AGO FORM 5-52
1 NOV 1945

28-65575-50

| 1. STATION Fort School, Virginia | | 2. DESIGNATION Electric Distribution System, Overhead lines and services | | |
|---|-------------------|--|--|--------------------------------|
| 3. DATE 22 October 1943 | | 4. DRAWING NO. 6946-106 Sht 4 | | 5. COST ACCOUNT CODE 622-20 |
| | | | | 6. MAP NUMBER 932.57 |
| DATE COMPLETED | VOUCHER NUMBER | DESCRIPTION OF DISTRIBUTION SYSTEM | SIZE AND MATERIAL OF DISTRIBUTION LINES | LENGTH (Ft.) |
| 7/7/41 | V 482 | Primary lines | 3 wire #4/0 | 4365 |
| | | Primary lines | 2 wire #4/0 | 500 |
| | | Secondary lines | 3 wire #2/0 | 1800 |
| | | Service drops | 3 wire #8 | 650 |
| 5/28/43 | V 572 | Service drops | 3 wire #6 | 55 |
| | | Service drops | 3 wire #8 | 160 |
| 2/29/45 | I 1156 | Service drops Inventory | 3 wire #8 | 240 |
| | | | | |
| REAL PROPERTY RECORD - UTILITY DISTRIBUTION SYSTEMS | | | | |

WD AGO FORM 5-52
1 NOV 1945

28-65575-50

allow for expansion. Determine sequence of assigning numbers by location of buildings in each area. In assigning numbers, be sure to provide for adding new buildings between the old.

(2) Assign as many blocks of 100 numbers as necessary to each area. For example, in an area of less than 100 buildings where future expansion is estimated not to increase the total to more than 100, assign 1 block of numbers, such as 1 to 99 or 100 to 199. When there are more than 100 buildings in an area, assign as many blocks of numbers as needed, such as 1 to 199 or 100 to 399. Subdivide such areas and number buildings in logical sequence by groups.

(3) Assign only a number to all permanent buildings, such as 97, 298, 407. Assign numbers with the prefix T to all temporary buildings, such as T47, T382, T523. Number buildings in *one* series of numbers, regardless of whether permanent, or temporary, for example; T221, T222, T223, T224. Temporary buildings include cantonment type construction, demountable buildings, and hutments. Give transient identifying numbers to meet local needs to tent floors and winterized tents. Assign temporary numbers to permanent type buildings in temporary camps.

b. CHANGING NUMBERS. Do not change the number originally assigned to a building without approval of post commander. Notify service command or air command headquarters and Chief of Engineers when changes in building numbers are made, so existing drawings and records in those offices can be corrected. Assign only one number to a building. Apartments, rooms, wings, or other subdivisions of buildings may be assigned identifying symbols for station administrative reasons. Do not consider such symbols a part of the assigned building numbers when reporting to higher authority. Consider hospital wards connected by corridors as separate buildings and assign building numbers to each individual ward.

c. RENUMBERING. This system of numbering does not apply for old established stations where renumbering at present would be impracticable. At such stations, prepare a master plan in accordance with the prescribed system, so buildings can be renumbered as soon as possible. Assign numbers to new construction conforming to the master plan.

61. Recording Damage to Public Buildings or Structures

Record rehabilitation of damage to government buildings on real property record cards. Use a vouchered copy of document evidencing the work. List destroyed real property on WD AGO Form 15 (Report of Survey) voucher it and post as a credit to property record card. The station commander takes action on these reports of survey (See AR 35-6640.) Do not delay posting to real property record card pending receipt of approved survey.

62. Moving Buildings Intact

a. MOVING FROM ONE LOCATION ON POST TO ANOTHER. Moving buildings on a post is considered as new construction and is subject to the same cost limitations (See AR 100-70.) Include cost or value of building or facility being moved in individual project estimate (WD AGO Form 5-25). When a building is moved, correct the building number and other information on real property record as outlined in paragraphs 53c and 60. When two buildings are consolidated into a larger one, assign one number to the consolidated building.

b. MOVING FROM ONE POST TO ANOTHER. To move buildings intact from one post to another, get approval of commanding general of service command or air force commander concerned and Chief of Engineers (See AR 100-70.) Include cost or value of building being moved in individual project estimate. Transfers involving two service or air commands, or a service command and an air command, require mutual concurrence of interested headquarters. List buildings so transferred on an ENG Form 290 prepared in duplicate by post engineer who is transferring accountability. Use one copy for records of each accountable officer. Prepare additional copies required for information of higher headquarters as requested.

63. Dismantling Demountable Buildings

The dismantling of demountable buildings, either for return to stock, for erection at another site on the same station, or for transfer to another station, is considered as a salvage operation. Erection at another site is considered as new construction.

SECTION V

INSTALLED PROPERTY RECORDS

64. Purpose

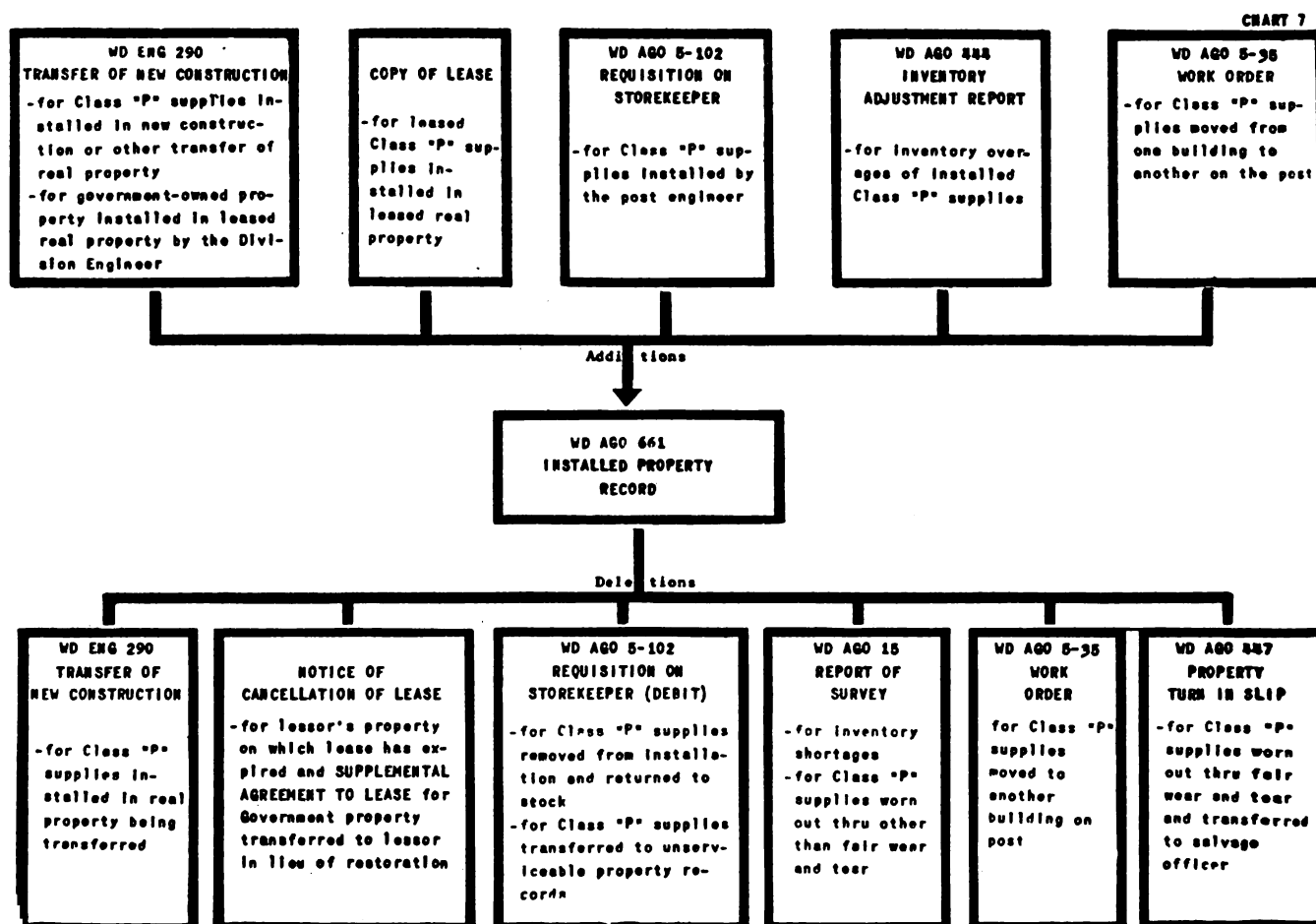
Installed property records show responsibilities of the post engineer, supplement real property records, and provide the accountable record of nonexpendable class P supplies installed in or attached to buildings or facilities. Records must always be up-to-date. Instructions in section IV relating to basis of records, leased property, conversions, changes, and records for each installation also apply to installed property records.

65. Preparing WD AGO Form 661

a. PURPOSE. Record each item of repairs and utilities class P supply installed in or attached to a building or facility on WD AGO Form 661. The appendix contains a typical list of repairs and utilities class P supplies.

(1) Prepare a separate WD AGO Form 661 for each facility with installed or attached class P supplies covered by a WD AGO Form 5-47, 5-49, 5-50, 5-51, or 5-52. When a complete list of leased

SUMMARY OF VOUCHERS TO THE INSTALLED PROPERTY RECORDS



WAR DEPARTMENT
INSTALLED PROPERTY RECORD CARD

CARD NO.

| | | | | | | | | | | | | |
|----------------------------------|--|--|--|--|---------------------------------|--|--|--|--|--|--|--|
| ACCOUNT | | | | | BUILDING IDENTIFICATION SECTION | | | | | | | |
| Repairs and Utilities | | | | | BUILDING NO. 1130 | | DESIGNATION AND LOCATION Carpenter Shop | | | | | |
| STATION Fort School, Virginia | | | | | STATION (If other than account) | | | | | | | |

| ITEM AND DESCRIPTION | | | | | INSTALLATIONS AND REMOVALS (Encircle quantity to indicate removal) | | | | | | | |
|----------------------|--|-------------|--------------------------------|----------------------|---|-----------------|------------|-------------|--------------|------------------|-------------|--------------|
| NO (1) | ARTICLE, TYPE, AND MODEL (2) | SIZE (3) | NAME OF MANUFACTURER (4) | UNIT VALUE (5) | DATE (6) | VOU. No. (7) | QT. (8) | BAL. (9) | DATE (10) | VOU. No. (11) | QT. (12) | BAL. (13) |
| 1 | Joiner | 8"-1 HP | Moak Machine and Tool Co | | 5/28/43 | V572 | 2 | 2 | | | | |
| 2 | Woodworking machine DeWalt model GE | 14"-5 HP | DeWalt | | 5/28/43 | V572 | 2 | 2 | | | | |
| 3 | Ripsaw | 2 HP | American Saw Mill Mach Co | | 5/28/43 | V572 | 1 | 1 | | | | |
| 4 | Planer | 16" bit | American Saw Mill Mach Co | | 5/28/43 | V572 | 1 | 1 | | | | |
| 5 | Grinder, bench type | 1/2 HP | Buldor | | 5/28/43 | V572 | 1 | 1 | | | | |
| 6 | Vise, Columbian Model 404 | 10" | | | 5/28/43 | V572 | 1 | 1 | | | | |
| 7 | Shaper | 3"-1 HP | American Saw Mill Mach Co | | 5/28/43 | V572 | 1 | 1 | | | | |
| 8 | Machinest vice | 8" | | | 5/28/43 | V572 | 1 | 1 | | | | |
| 9 | Grinder, tool sharpening | 1/2 HP | Black Diamond Saw & Mach Works | | 5/28/43 | V572 | 1 | 1 | | | | |
| 10 | Mortiser | 1 HP | American Saw Mill Mach Co | | 5/28/43 | V572 | 1 | 1 | | | | |
| 11 | Planer | 20" bit | Yates American Mach Co | | 5/28/43 | V572 | 1 | 1 | | | | |

WD AGO FORM 661 1 OCT 1943 Replaces WD AGO Form 5-48, 1 May 1943, which may be used until 1 April 1945.

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| ITEM AND DESCRIPTION | | | | | INSTALLATIONS AND REMOVALS (Encircle quantity to indicate removal) | | | | | | | |
|----------------------|---------------------------------|-----------------|-----------------------------|----------------------|---|-----------------|------------|-------------|--------------|------------------|-------------|--------------|
| NO (1) | ARTICLE, TYPE, AND MODEL (2) | SIZE (3) | NAME OF MANUFACTURER (4) | UNIT VALUE (5) | DATE (6) | VOU. No. (7) | QT. (8) | BAL. (9) | DATE (10) | VOU. No. (11) | QT. (12) | BAL. (13) |
| 12 | Band saw | 30"-3 HP | Moak Machine and Tool Co | | 5/28/43 | V572 | 1 | 1 | | | | |
| 13 | Radial saw | 20" arm 2 HP | Walker Turner | | 5/28/43 | V572 | 1 | 1 | | | | |
| 14 | Woodworking lathe | 10"x48" | Power King Tool Corp | | 5/28/43 | V572 | 1 | 1 | | | | |
| 15 | Air compressor | 3x2x3 | Ingersal Rand | | 5/28/43 | V572 | 6 | 6 | | | | |
| 16 | Work benches | 4'x12' | Built Locally | | 5/28/43 | V572 | 6 | 6 | | | | |
| 17 | Fire extinguishers, soda acid | 2 1/2 gal. | | | 5/28/43 | V572 | 6 | 6 | | | | |
| 18 | Space Heaters #3 Army | | | 20 | 5/28/43 | V572 | 2 | 2 | | | | |
| 19 | Lavatory, complete | | | | 5/28/43 | V572 | 1 | 1 | | | | |
| 20 | Toilet, flush, complete | | | | 5/28/43 | V572 | 1 | 1 | | | | |
| 21 | Sink, galv iron | 24"x36" x20" | | | 5/28/43 | V572 | 1 | 1 | | | | |
| 22 | <i>Inventory 10/13/44</i> | | | | | | | | | | | |

16-55392-1 U. S. GOVERNMENT PRINTING OFFICE

installed property is included in the lease, preparation of form for this property is not required. Prepare a WD AGO Form 661 for government-owned nonexpendable supplies installed in or on leased premises.

(2) Do not record installed property which is the responsibility of another technical service in the repairs and utilities section of installed property records. This property includes such items as X-ray machines, laundry, bakery, kitchen, mess, printing, ordnance, and signal equipment. The resident engineer transfers these items directly to appropriate section of installed property records. Transfer equipment of another technical service currently carried in repairs and utilities section of records to appropriate account on a War Department shipping document without delay. The appropriate accountable officer prepares and maintains installed property record cards of other technical services. Do not combine these with repairs and utilities section of installed property records.

(3) Unless there is a license providing otherwise, the Government has title to property purchased with nonappropriated funds and permanently attached to a building on a military reservation. *Permanently attached property* in this case means property which cannot be removed without substantial physical damage to structures or facilities as opposed to property that can be easily and readily removed without substantial damage and therefore does not become a part of the real estate (see 997(2) JAG Op 1912-1940). Transfer such property to the post engineer and pick it up on repairs and utilities installed property records. For example, if installing a ventilating fan requires cutting into the wall of a building, record the fan on the repairs and utilities installed property records. However, do not record theater seats procured from nonappropriated funds on the installed property record. Consider property transferred to repairs and utilities installed property records as government-owned.

(4) Consider miscellaneous portable structures,

| WAR DEPARTMENT INSTALLED PROPERTY RECORD CARD | | | | | | | | | | CARD No. | | | |
|--|--------------------------------------|---------------------------|-----------------------------|---------------------------------|---|--|------------|-------------|--------------|------------------|-------------|--------------|--|
| ACCOUNT | | | | BUILDING IDENTIFICATION SECTION | | | | | | | | | |
| Repairs and Utilities | | | | BUILDING No. T547 | | DESIGNATION AND LOCATION EM Barracks with Lavatory (cantonment) | | | | | | | |
| STATION Fort School, Virginia | | | | STATION (If other than account) | | | | | | | | | |
| ITEM AND DESCRIPTION | | | | | INSTALLATIONS AND REMOVALS (Encircle quantity to indicate removal) | | | | | | | | |
| No. (1) | ARTICLE, TYPE, AND MODEL (2) | SIZE (3) | NAME OF MANUFACTURER (4) | UNIT VALUE (5) | DATE (6) | VOL. No. (7) | QT. (8) | BAL. (9) | DATE (10) | VOL. No. (11) | QT. (12) | BAL. (13) | |
| 1 | Furnace, Lenox AC635 | 423,000 BTU | Lenox | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 2 | Fountain, drinking, white porcelain | | | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 3 | Heater, hot water | 75 GPH 100° F. rise | Pierce Butler | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 4 | Storage tank, hot water | 250 gal | Pierce Butler | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 5 | Urinal P Trap | 5' | | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 6 | Toilets, flush, complete | | | | 5/28/43 | V572 | 5 | 5 | | | | | |
| 7 | Lavatories, complete | 18"x20" | | | 5/28/43 | V572 | 6 | 6 | | | | | |
| 8 | Laundry tray, cement | 30"x36" | | | 5/28/43 | V572 | 1 | 1 | | | | | |
| 9 | Fire extinguisher, hand pump tank | 2½ gal | Inventary | | 7/20/45 | I 1146 | 2 | 3 | | | | | |
| 10 | Fire extinguisher, hand foam | 2½ gal | | | 7/20/45 | I 1146 | 3 | 3 | | | | | |
| 11 | | | | | | | 1 | 1 | | | | | |

such as wooden tent floors, portable kennels, coal bins, and portable sentry boxes, as class P nonexpendable supplies and record them on WD AGO Form 661 as a supplement to the appropriate WD AGO Form 5-50. When these items are removed from installation and returned to warehouse or yard, list them on a debit WD AGO Form 5-102 and transfer them to WD AGO Form 5-104 as outlined in chart 4.

b. HEADING OF INSTALLED PROPERTY RECORD CARDS. (1) *Card number.* Enter serial number of WD AGO Form 661 when more than one card is required to list items installed in one real property facility. File the forms by building and structure number.

(2) *Account.* Enter name of property account, repairs and utilities.

(3) *Station.* Write in complete name of main post.

(4) *Building number.* Enter number assigned to building or structure in which property is installed.

(5) *Building designation and location.* Describe type of building or enter specific use for which it was built. When appropriate, indicate location.

(6) *Station (if other than account).* Enter name of subpost or offpost facility when card is for property installed in a building off the main post.

c. PREPARING COLUMNS. (1) *Column 1, number.* Circle item number when balance is carried forward to next available line, as indicated in (10) below.

(2) *Column 2, article, type and model.* Give standard nomenclature, major material component, if applicable; stock number; model number; standard commodity classification; and any other pertinent data.

(3) *Column 3, size.* Indicate size or capacity as stamped on manufacturer's nameplate, or designated capacity.

(4) *Column 4, name of manufacturer.* Enter manufacturer's name. When manufactured by other than commercial facilities, make appropriate reference to requisition, work order, or other authority.

(5) *Column 5, unit value.* If available, enter cost or value of units installed during original construction. Indicate unit cost of class P supplies installed by post engineer as shown on stock record card. Do not include cost of supplies and labor incidental to its installation.

(6) *Column 6, date.* Enter date of voucher showing completion of original construction and of

any later additions or removals of property from the building.

(7) *Column 7, voucher number.* Enter voucher number of document from which posting is made.

(8) *Column 8, quantity.* Show number of units of identical type, size, and capacity included in entry. Circle credit entries (removals).

(9) *Column 9, balance.* Indicate total number of the item (column 2) installed in the particular building.

(10) *Columns 10 to 13.* In these columns, enter postings of additions and removals. Columns 10 to 13 are the same as columns 6 to 9 inclusive. When six postings of an item have been made and another is required, list the item and its description (columns 2 to 5 inclusive) on next available blank line, either on same card or another card in the series for the building. Carry balance of items installed forward and continue postings as required.

d. CONVERTING TO NEW FORM. Either convert property carried on WD AGO Form 5-48 at one time to the new WD AGO Form 661 or, at the discretion of the service commander, retire it systematically as transactions are posted to installed property records. When following the latter procedure, convert to the new record at earliest possible date. When converted, assign Forms 5-48 a voucher number and file them in voucher file pending examination by property auditors. Post voucher number assigned to forms being retired in voucher column of the new form.

66. Removing Items From Installation

a. RETURN TO STOCK. When serviceable class P supplies are removed from installation for return to stock, the storekeeper lists the items and writes *Return to stock* on a debit WD AGO Form 5-102, prepared in triplicate and numbered in the regular series. Assign a voucher number, and post in quantity received column of WD AGO Form 5-104. (See chart 4.)

b. MOVEMENT TO ANOTHER BUILDING. When moving installed class P supplies from one building to another on the post, voucher a copy of the work order authorizing movement. Use this voucher to delete the property from installed property record card for original building and to post it to installed property record card for second building. Postings to WD AGO Form 5-104 are not required.

c. SEASONAL ITEMS. Delete installed class P supplies which are used only seasonally and are removed when not in use (such as stoves, exhaust fans, and

semiportable air conditioning units) from WD AGO Form 661 when they are removed from installation. During off-season storage, record these items on Form 5-104 as a return to stock. Make an appropriate due-out notation on stock record cards to eliminate possibility of reporting items as excess.

• *d. ALTERNATE METHOD.* An alternate method of accounting for off-season class P items may be used when storage space is provided apart from the regular stock. Tag each item with appropriate building number without deleting it from installed property record card. Place a pencil notation on each applicable WD AGO Form 661 indicating off-season storage location. Then, install equipment in

proper buildings during the use season and the Forms 661 are always correct. If for any reason an item is not reinstalled in the building indicated by the tag, prepare an appropriate voucher and make proper credit adjustment on the Form 661 for that building. Post to Form 5-104, Form 661 for another building, or transfer it to another accountable officer or record as appropriate.

e. REMOVAL POLICY. The procedures outlined in *c* and *d* above are not to be interpreted to encourage or authorize removal of equipment when not in season, but merely outline the accounting procedure to be followed in event of removal.

SECTION VI

ISSUE PROCEDURE

67. Authority For Issue

AR 100-80 gives the post engineer or his designated assistant authority to issue supplies for repairs and utilities work and as may be required in connection with the combined maintenance plan. The post engineer is responsible for assuring that an accurate account of all issues is maintained and unauthorized issues are not made. Service and air force commanders may provide further restrictions if desired.

a. EXPENDABLE AND CLASS P SUPPLIES. Issue expendable supplies (except as noted in *c* below) and class P supplies from stock *only on authority of an approved work order*. Do not issue supplies for a work order on which the foreman has entered the completion date and has signed as completed.

b. NONEXPENDABLE CLASS M SUPPLIES. Issue class M supplies only on authority of an approved property issue slip, WD AGO Form 446 (Property Issue Sheet). Section VII contains the procedure for issuing class M supplies.

c. SUPPLIES FOR MONTHLY WORK ORDERS. Limit monthly work orders to the following predetermined types of *expendable* supplies:

(1) Issue minor supplies required in operating post engineer shops and utilities plants on authority of monthly work orders authorizing operating the shop or plant only when it is impracticable to allocate the cost to a specific job work order. Limit these supplies to such items as lubricants, wiping rags, glue, acetylene and oxygen, cutting oils, and sandpaper.

(2) Issue minor supplies required for preventive maintenance of facilities on the authority of monthly work orders authorizing the work. Limit these supplies to such items as those listed in paragraph (1) above and small quantities of minor repair items such as nails, screws, and door springs.

68. Preparing Requisitions on Storekeeper

When an approved work order WD AGO Form 5-35 is presented, the storekeeper issues supplies required for the work, as determined by the foreman. The storekeeper lists the items issued on WD

AGO Form 5-102 or 5-103 using information shown on work order and stock locator cards as follows:

a. REQUISITION NUMBER. Number requisitions on storekeeper consecutively starting with number 1, a new series being started each fiscal year. When requisitions are prenumbered, use them in numerical sequence and account for each one. When there are several points of issue on the post, each one may use a separate series of requisition numbers, in which case assign each point an identifying letter symbol. Use this symbol as a prefix to requisition numbers of that point of issue.

b. DATE. Enter date form is prepared and materials are issued.

c. ACCOUNT CODE NUMBER. Indicate the cost account code number shown on work order.

d. WORK ORDER NUMBER. Enter serial number of work order authorizing issue, including symbol to identify new work, if such is assigned.

e. BUILDING OR FACILITY. Indicate building number or facility designation as shown on work order.

f. STOCK NUMBER. Show standard or local stock number of item, as shown on locator card.

g. ARTICLES. Enter exact nomenclature as shown on locator card.

h. QUANTITY. Enter quantity actually issued. Be sure the figure shown in quantity column pertains to unit by which issued.

i. UNIT. Enter standard unit of issue such as dozen, pound, and gallon, as shown on locator card. Show exact amount as gallon or pound, not as barrel or keg.

j. UNIT PRICE. (Inserted by stock record clerk.) Indicate current average unit price of item as shown on stock record card.

k. AMOUNT. (Inserted by stock record clerk.) Multiply quantity issued by unit price and enter product.

l. ISSUED BY. Signature of storekeeper issuing items.

(1) WRITTEN OUT BY WORK ORDER CLERK

| | | | |
|---|---|--|-------------------------------|
| ACCOUNT CODE NO. 610-22 | REPAIRS AND UTILITIES WORK ORDER | | WORK ORDER NO. 4706 |
| DATE TO BE COMPLETED 15 Feb. 1945 | RECORD | BUILDING NO. OR UTILITY T8, T10, and T18 | |
| PERSON MAKING REQUEST Sgt. Bailey | | ORGANIZATION Company D | |
| TO FOREMAN OF (specify shop) Carpenter | | DATE 7 Feb 1945 | |
| NATURE OF WORK Repair front steps and porches on buildings listed above | | | |
| (3) ASSIGNED TO WORKER BY SHOP FOREMAN | | (4) DATE AND SIGNATURE OF SHOP FOREMAN ENTERED ON COMPLETION OF JOB | |
| INDIVIDUAL ASSIGNMENT S. Kelly | DATE COMPLETED 2/15/45 | FOREMAN F. E. Hayes | |
| APPROVAL RECOMMENDED | | APPROVED A. L. Hess | |

WD AGO FORM 1 DEC 1944 5-35 This form supersedes WD 1944 which may be used until 1 APR 1946. 68-38-13800-3 U. S. GOVERNMENT PRINTING OFFICE

(2) APPROVED BY POST ENGINEER

(1) STOREKEEPER LISTS ITEMS ISSUED AND SIGNS FORM

| | | | | |
|--|------------------------------------|---|-------------------------|-----------------|
| REQUISITION ON STOREKEEPER | | Req. No. | Date 2/9/45 | |
| ISSUED TO— | | | | |
| Account Code No. 610-22 | Work Order No. 4706 | Building or Facility T8, T10, T18 | | |
| STOCK No. | ARTICLES | QUANTITY | UNIT. UNIT PRICE AMOUNT | |
| L 39-3/60. | lumber, S4S 1"x10" B+Btr | 140 | bd ft | 10 14.00 |
| L 39-3/60 | lumber S4S 1"x12" B+Btr | 32 | bd ft | 11 3.52 |
| 42-6028. | Nail, wire, steel, common | | | |
| 300-100 | class 11 F, bright 10d. | 52 | lb | .04 2.08 |
| 42-6028. | Nail, wire, steel finishing | | | |
| 300-040 | bright 4d | 20 | lb | .06 1.20 |
| Issued by (signature) J. N. Palmer | | Received by (signature) M. Kelly | | |

WD AGO FORM 1 APR 1945 5-102 This form supersedes WD 1944 which may be used until 1 APR 1946. 68-38-13800-1

(2) SIGNED BY WORKER RECEIVING MATERIALS

(3) COST DATA AND POSTING NOTE MADE BY STOCK RECORD CLERK

Pasted to stock records 2/9/45

REPAIRS AND UTILITIES WORK ORDER

ACCOUNT CODE No. **635-1** WORK ORDER No. **4763 N**

DATE TO BE COMPLETED **12 Feb 1945** BUILDING No. OR UTILITY **T 934 T 942, and 1130**

PERSON MAKING REQUEST **Lt Strong** ORGANIZATION **S.C.U. 1875**

TO FOREMAN OF (specify shop) **Sheet metal and heating** DATE **9 Feb 1945**

NATURE OF WORK **Instal space heaters in post engineer shops listed**

INDIVIDUAL ASSIGNED WORK **C. L. Short** DATE COMPLETED **2/12/45** FOREMAN **M. Heitmüller**

APPROVAL RECOMMENDED **A. L. Ness**

WD AGO FORM 1, RES. 1844 5-35

(1) WRITTEN OUT BY WORK ORDER CLERK

(2) APPROVED AND SIGNED BY POST ENGINEER WHO ALSO ADDS "NEW WORK" SYMBOL "N" WORK ORDER NO.

(3) ASSIGNED WORKMAN BY SHOP FOREMAN

(4) DATE AND SIGNATURE OF SHOP FOREMAN ENTERED ON COMPLETION OF JOB

U. S. GOVERNMENT PRINTING OFFICE

REQUISITION ON STOREKEEPER

Req. No. **2/11/45**

Date **2/11/45**

Account Code **635-1** Work Order No. **4763 N** Building or Facility **T 934 T 947 and 1130**

STOCK No. **65-5020** ARTICLES **Heater, space, magazine Type, coal fired** QUANTITY **3** UNIT **ea** UNIT PRICE **20.00** AMOUNT **60.00**

500.100

(1) ITEMS ISSUED ARE LISTED BY STOREKEEPER

(2) FORM SIGNED BY STOREKEEPER

(3) SIGNED BY WORKER RECEIVING MATERIALS

(4) COST DATA VOUCHER NUMBER AND POSTING NOTE MADE BY STOCK RECORD CLERK

(5) POSTING NOTE ENTERED BY INSTALLED PROPERTY CLERK

Issued by (signature) **J. N. Palmer** Received by (signature) **C. L. Short**

WD AGO FORM 1 APR 1945 5-102

This form supersedes WD AGO Form 1, APR 1945, which may be used until existing stocks are exhausted.

U. S. GOVERNMENT PRINTING OFFICE

Figure 18. Issue of class P supplies.

m. RECEIVED BY. Signature of individual receiving items.

69. Processing Requisitions on Storekeeper

Prepare WD AGO Forms 5-102 in triplicate and distribute copies as outlined in chart 8.

a. DISTRIBUTING. (1) The storekeeper forwards original and duplicate copies at least once each day to stock record section. He is responsible that all requisitions prepared are accounted for by requisition numbers.

(2) The storekeeper enters the requisition number on back of work order, initials the entry, and attaches triplicate copy of requisition to work order. He gives the work order and triplicate copy of requisition to person receiving the supplies, for delivery to appropriate foreman. When monthly work orders are kept on file in the issue warehouse until expiration date, the storekeeper lists the requisition numbers on back of work order, attaches triplicate copy of requisition to it, and turns all documents over to appropriate foreman when work order expires.

(3) When a work order authorizing issue of supplies to organizations other than the post engineer is presented at the warehouse, the storekeeper retains the work order, enters completion date on it, attaches triplicate copy of WD AGO Form 5-102 to it, and forwards both to work order clerk.

b. POSTING. (1) The stock record clerk posts to the WD AGO Form 5-104 from the original copy, entering price information on both original and duplicate at time of posting.

(2) When the form lists class P supplies, a voucher number is assigned in addition to the requisition serial number. The voucher number is used in posting to the WD AGO Form 5-104. The information is then posted to installed property record cards.

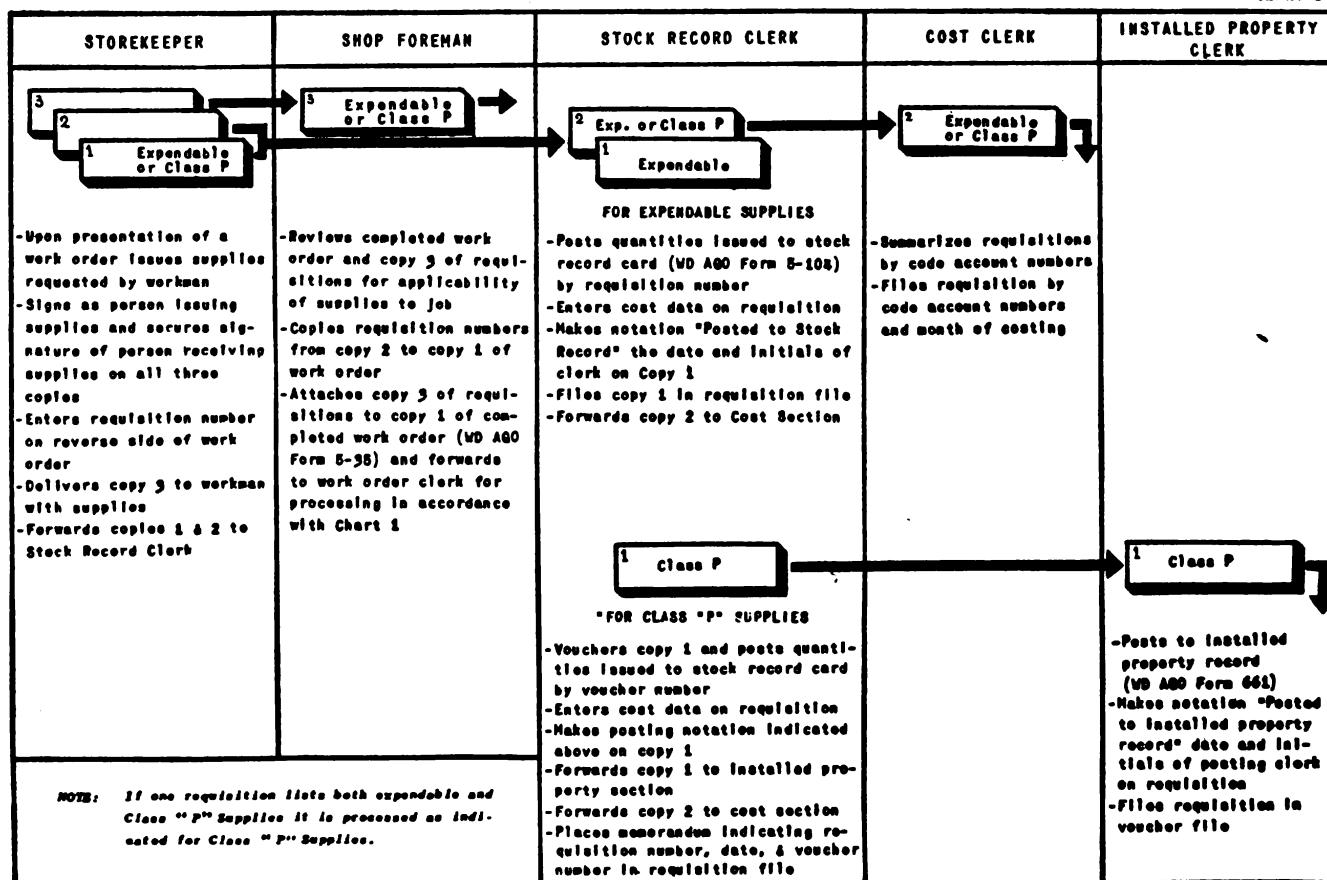
(3) The stock record clerk forwards the duplicate WD AGO Form 5-102, with all cost information completed, to the cost clerk.

(4) The foreman checks requisitions when completed work order is turned in, to assure that supplies drawn apply to the job and that all copies are attached. He enters completion date on original copy

ISSUE OF REPAIRS AND UTILITIES SUPPLIES

Form: WD AGO Form 5-102 or 103 "Requisition on Storekeeper"

CHART 6



of work order, attaches triplicate copies of requisitions on storekeeper, and forwards to work order clerk.

c. **FILING.** File completed requisitions on storekeeper as follows:

(1) File original copies in numerical order, except when class P supplies are listed. When the form lists class P supplies, the original is filed by voucher number in property voucher file. A simple memorandum is prepared showing only date, requisition number, and voucher number. This memorandum is placed in the file of original requisitions to indicate location of vouchered form.

(2) The cost clerk files the duplicate copies as directed in TM 5-602.

(3) File triplicate copy with original copy of work order to which it pertains in file of completed work orders.

(4) The storekeeper does not maintain files of WD AGO Form 5-102 except as noted in a(2) above, and then only until the work order is completed.

70. Preparing Summary Voucher for Class P Supplies

When the volume of class P supplies issued daily for permanent installation warrants simplicity, vouchers may be prepared as follows:

a. **FORM.** Use a locally reproduced form similar to figure 19 (WD AGO Form R-5374) as a summary of WD AGO Forms 5-102 listing units permanently installed. Enter date and requisition number of each Form 5-102 showing installation of class P supplies. By using this form, only one entry to voucher register is necessary for each group.

| SUMMARY VOUCHER FOR INSTALLATION OF CLASS "P" SUPPLIES | | | |
|---|------|------------|------|
| Voucher No _____ | | Date _____ | |
| Number of Requisitions Attached _____ | | | |
| REQ NO | DATE | REQ NO | DATE |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |

WD AGO FORM
1 APR 1946 R-5374

Figure 19. Summary voucher for installation of class P supplies.

b. **VOUCHER NUMBER.** Assign the summary form one voucher number. Assign same voucher number to each of the Forms 5-102 attached. Use this one voucher number for all postings to both stock and installed property records. Write both *Posted to installed property records* and *Posted to stock records*; date of posting, and initials of posting clerks on each Form 5-102 as posted.

c. **FILE.** File summary form with original copies of 5-102 attached in voucher file.

71. Recording Class P Supplies Installed in Another Item of Nonexpendable Supply

When an item of class P supply is issued for installation or incorporation in another item of class P or class M nonexpendable supply and loses its identity, list it on WD AGO Form 5-102. The storekeeper makes the following notation on the requisition: *For installation in (name of equipment or item of class P supply).* The property section makes the following certification on the requisition when received: *I certify that the item of class P supply indicated above, has been incorporated, as authorized by work order No —, in an item of nonexpendable supply which is properly accounted for.* The accountable officer signs this certificate and vouchers and posts the Form 5-102 as an issue to WD AGO Form 5-104.

a. **RECORDING CHANGES.** If the installation of the item changes the description of property, record necessary changes on stock or installed property records.

(1) Adjust description of items accounted for on stock record cards by changing nomenclature, or if only one of several items recorded is changed, by making up a new card.

(2) Adjust descriptions of items accounted for on installed property records by changing description recorded or by deleting one unit of items originally listed and adding new item.

b. **REMOVING ITEMS.** When removing items of class P supplies installed in other nonexpendable supplies, return them to storekeeper in regular manner. Make changes in description, if necessary, as indicated in a above.

72. Recording Coal Issues

A monthly work order may be issued for deliveries of fuel for uses authorized in AR 100-90. Prepare individual work orders for other issues, including sales of coal.

a. **DELIVERY TICKET** (coalyard superintendent). Use WD AGO Form 5-102 as a coal delivery ticket. Prepare and process it as follows:

(1) Prepare tickets in triplicate and number in a special series prefixed with the letter F. Prepare a separate ticket for *each* truckload of coal delivered.

(2) For issues authorized by monthly work order, note point of issue, either stockpile or car, in space for account code number. Record the use, such as hospital, laundry, or other, in space for work order number. Enter number of building or location of facility to which coal is to be delivered in space for building or facility. Enter exact description of type and size of coal as stock piled and amount delivered in appropriate columns. Sign ticket in space issued by.

(3) For issues other than those authorized by monthly work order, record cost account code and work order number in appropriate spaces. Note point of issue just above account code number space. The use classification is not required.

(4) Retain triplicate copies of delivery tickets as a record of issue until work order is completed. Forward them to work order clerk with completed work order.

(5) Give duplicate to driver, who, when delivery is completed, writes *Delivered*, the date, and his signature in space received by. He then returns duplicate to coalyard.

(6) Match completed duplicate with original and forward both to property office the same day delivery is made.

(7) When an organization is authorized to draw coal and transport it in its own vehicles, prepare delivery ticket as outlined in (1) and (2) above. Have duplicate receipted by representative of organization and retain three copies for distribution as noted in (4) and (6) above.

b. **MONTHLY ABSTRACT** (stock record clerk). File originals in numerical order to be abstracted monthly for posting to stock record cards. File duplicates by use classification for preparing monthly report of fuel issued by type of heating plant on WD AGO Form 5-55 (Reports Control Symbol EMU 69). Do not include issues for purposes other than those authorized in AR 100-90 in report on Form 5-55. Prepare a monthly abstract of amount of coal issued on WD AGO Form 5-103. List amount of each type and size of coal separately so postings can be made to appropriate stock record cards. Make this abstract from file of original copies of delivery tickets. Prepare it in triplicate and process as a regular requisition on storekeeper.

73. Recording Return of Overissues

When supplies issued on the authority of a work order exceed requirements of the specific job, return excess to warehouse promptly.

a. **LIST.** Record supplies returned on a debit WD AGO Form 5-102 prepared in triplicate and process in accordance with chart 9.

b. **WORK ORDER NUMBER.** Use same work order number and cost account code as those on which supplies were originally issued.

c. **NOTATION OF RETURN.** Make notation *return of overissue* on all three copies of form.

d. **QUANTITY.** Post quantity returned in appropriate *issue* column and *encircle* it. Add amount to previous balance in quantity on-hand column.

74. Repairs and Utilities Shop Stock

a. **PURPOSE.** Shop stocks are established to provide efficient service and economical operation of the shop. The accounting procedure for such stocks must give detailed cost accounting information in the same manner as issues from the warehouse. Shop stock is used only for repairs and utilities work, not for issuing supplies to troops and other organizations. The procedure given in this paragraph may also be used for shops under jurisdiction of the post engineer which are located at subposts or outposts. *Establishing shop stocks is not mandatory.* They are established only at shops where emergency work is performed when the warehouse is not open and at shops where the location, with respect to repairs and utilities warehouse, is such that a small stock of items used constantly in normal work would reduce man-hours required to draw separately the items needed for each work order. Shops are not authorized to have on hand any supplies not accounted for as prescribed in this paragraph, except those drawn for specific work orders.

b. **ESTABLISHMENT.** Commanding generals of service commands, ASF, and air force commands are authorized to permit establishment of shop stocks in repairs and utilities shops at stations under their jurisdiction. Additional construction, beyond providing simple bins and shelves is not permitted. Commanding generals are responsible for seeing that shop stocks follow the provisions set forth above.

c. **OPERATION OF SHOP STOCK.** The post engineer supervises shop stock activities. Limit the shop stock level of various items to the quantity of expendable supplies required for use by the shop during a definite period, not to exceed 7 days. Shop stock is a part of and not in addition to the station

stock and remains on the records of the accountable officer. Quantities shown on the shop stock list are known as the shop stock levels.

d. INITIAL ISSUE OF SHOP STOCK. The shop foreman prepares the list of items and quantity of each required for shop stock and the post engineer approves it. The foreman lists approved items on a property issue slip, WD AGO Form 446, showing complete nomenclature, stock number if available, and authorized level for each item.

(1) He distributes the list, prepared in triplicate, as follows:

(a) The post engineer property section retains the original as a record of the authorized shop stock control level.

(b) The foreman keeps the duplicate copy received with the initial shop stock. The foreman signs the following certificate on the last page of all copies of the original listing of shop stocks:

Date _____

I hereby certify that the above listed items were received by me for the establishment of a shop stock and will be accounted for in accordance with current directives.

(Signed) _____ (Shop) _____

(c) The storekeeper files the triplicate as a check-list against later transfers to shop stock.

(2) The shop stock list is not a credit voucher to the stock record account of the post engineer. Establishment of a shop stock is a transfer of part of the post engineer's stock to the responsibility of the shop foreman. It affects neither the quantity on-hand column nor the control level on the WD AGO Form 5-104. The post engineer files the original signed shop stock lists and maintains it in a manner similar to a memorandum receipt jacket file.

(3) So the net stock position of any item covered in the shop stock list can be readily determined for

RETURN OF OVER ISSUES OF REPAIRS AND UTILITIES SUPPLIES

Form: WD AGO Form 5-102 or 103 "Requisition on Storekeeper" (Debit)

CHART 9

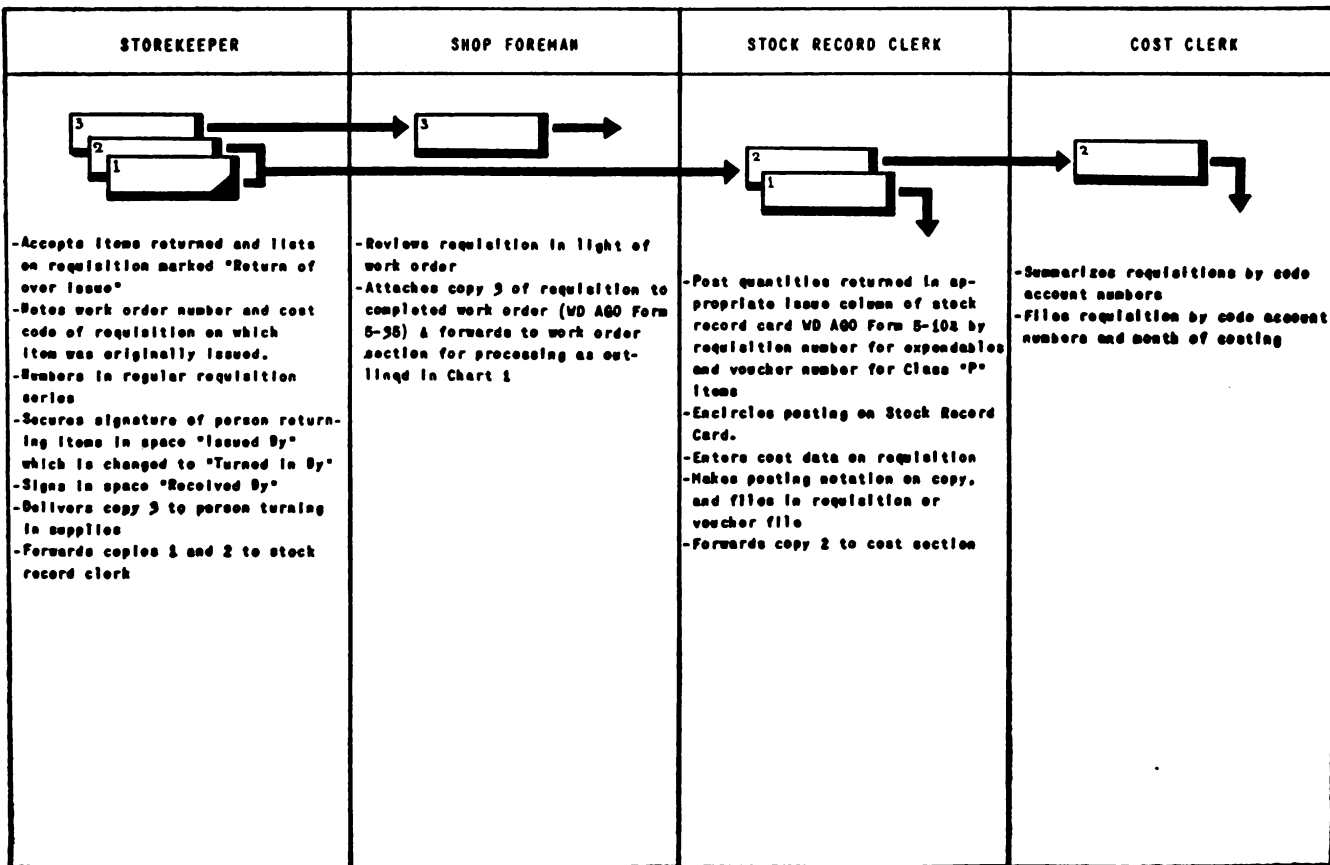


Chart 9. Return of overissues of repairs and utilities supplies.

- (1) Prepare form in original only.
- (2) Indicate work order number, cost account code, and building or facility number in appropriate columns.
- (3) Issues to several work orders may be listed on one form.
- (4) More than one issue to an individual work order may be listed and need not be listed consecutively.
- (5) Record net quantity of items used. Do not attempt to record small quantities issued to specific work orders. Include such quantities issued to specific work orders. Include such quantities in issues charged to work orders requiring enough of an item to make an issue charge practicable.

There are two methods of accounting for shop stock. This paragraph gives the usual procedure, while paragraph 76 includes an alternate method.

b. REPLENISHING SHOP STOCKS. Replenish shop stock at regular intervals, not exceeding 2 days. Use individual shop stock issue forms to secure stocks from warehouse.

(1) Present the forms to storekeeper, who issues

Digitized by Google

items in exact quantity and nomenclature to shop foreman.

(2) The storekeeper prepares individual WD AGO Forms 5-102 in triplicate for each work order indicated. List all items issued to each work order.

(3) Sign and process the WD AGO Forms 5-102 listing items issued from warehouse for replenishment of stock as prescribed in paragraphs 68 and 69. No special notation on the form is required if replacement supplies are issued.

(4) List items issued from shop stock but not available from warehouse for replenishment on a Form 5-102 as a regular issue. Make a special notation on the form for items not replaced and adjust shop stock and level lists accordingly. If desired, issue and record a substitute item on the list.

(5) The storekeeper signs and retains the shop stock issue forms as a check against shop stock activities.

76. Alternate Accounting Procedure for Shop Stock

Where qualified personnel are available and volume

of transactions warrants it, use the following alternate method of accounting for shop stock:

a. ISSUES. List items on a WD AGO Form 5-102 prepared in triplicate by shop foreman.

(1) Stamp these forms *shop stock*.

(2) Record work order, cost account code, and building or facility.

(3) Record net amounts of items issued on each work order.

(4) Do *not* number the requisition on storekeeper.

(5) Sign the form in the space *Received by*.

(6) Keep three copies until replenishment is desired.

b. REPLENISHMENT. Use individual WD AGO Forms 5-102 to secure replenishment of items used from stock. Make this replenishment from warehouse at regular intervals, not exceeding 2 days.

(1) Present forms to storekeeper, who issues items listed in exact quantity and nomenclature.

(2) Make sure storekeeper numbers requisitions in the regular series and signs them in the space *Issued by*.

(3) Process copies of form in regular manner.

SECTION VII

MEMORANDUM RECEIPT PROCEDURE

77. Purpose

Memorandum receipts transfer the responsibility, defined in AR 35-6520, to the individual to whom supplies are issued. The individual who signs a memorandum receipt is responsible for items listed on it until they are returned, unless he is otherwise relieved of responsibility by Army Regulations.

a. ACCOUNTABLE RECORD OF MEMORANDUM RECEIPT SUPPLIES. Accountability is not transferred by memorandum receipt. Maintain the accountable record of serviceable repairs and utilities class M supplies, both quantity in stock and quantity issued on memorandum receipt, on WD AGO Form 5-104.

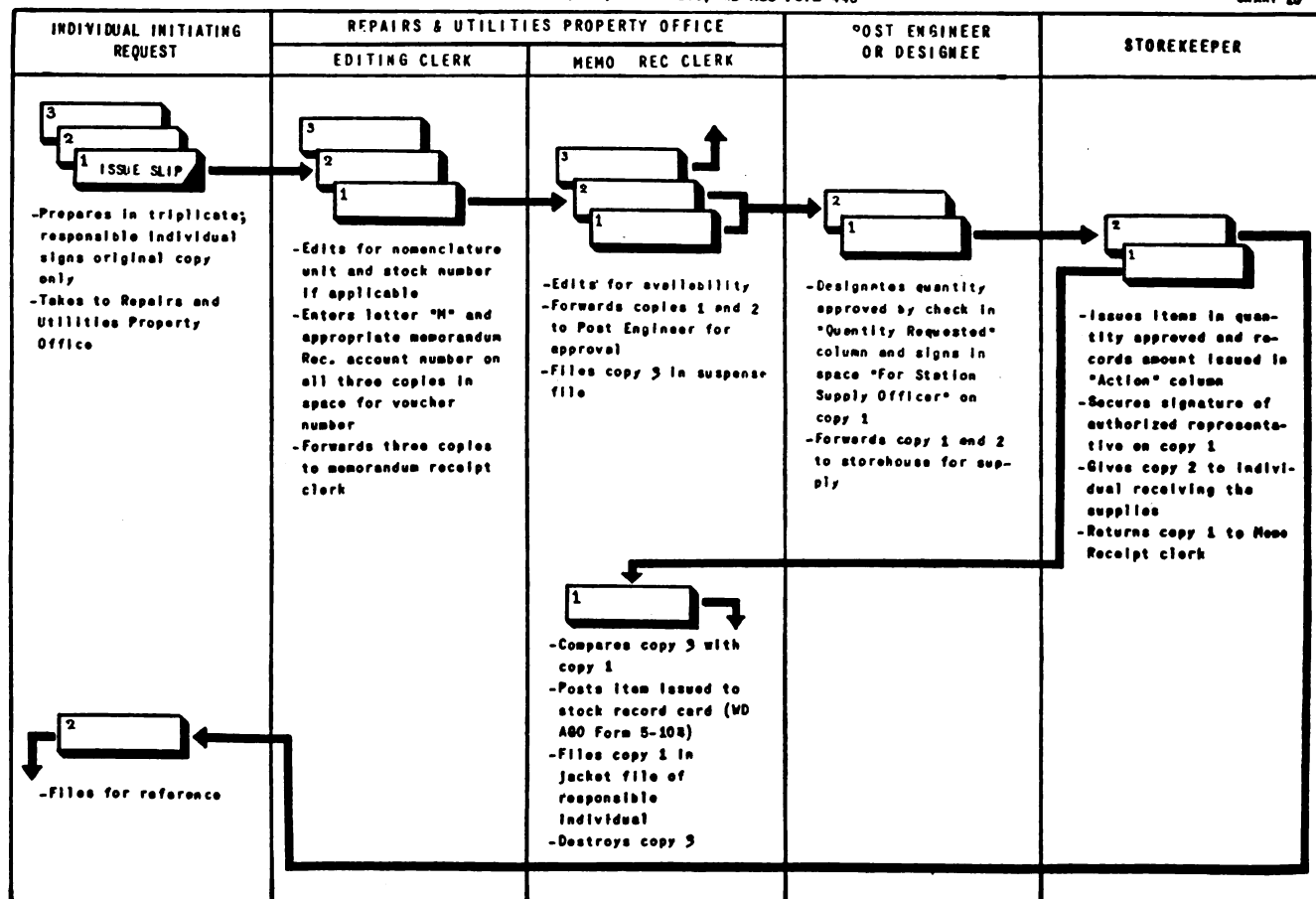
The stock record card always shows the amount on hand available for issue and the amount issued on memorandum receipt. Total accountability of the post engineer for an item of class M supply is the sum of the balances in the total issues on Mem/R and the quantity on-hand columns. Do not maintain any other stock record of accountability for class M supplies.

b. ITEMS ISSUED ON MEMORANDUM RECEIPT. Normally, memorandum receipts list only items of class M nonexpendable supplies. The storekeeper issues supplies only on authority of the post engineer or his designated assistant. The post engineer may

ISSUE OF REPAIRS AND UTILITIES SUPPLIES ON MEMORANDUM RECEIPT

FORM: Property Issue Slip WD AGO Form 446

CHART 10



require memorandum receipts for other property which, in his opinion, require special control or protection.

c. **PERSONS TO WHOM ISSUED.** Repairs and utilities supplies are normally issued to individuals of the post engineer's organization for repairs and utilities functions. Items required for operating a shop or crew are issued to the responsible individual in charge, who may require hand receipts from laborers. Issues to responsible officers of other organizations are authorized for repairs and utilities work or responsibilities, or when items are available and the issue does not interfere with repairs and utilities operations. Issues outside the post engineer organization are made only to responsible officers.

d. **BASIS OF ISSUE.** Class M supplies are normally issued as required and not on the basis of Tables of Allowances, Tables of Equipment, or other published allowances.

78. Memorandum Receipt Forms

a. **PREPARING FORMS.** Issue repairs and utilities

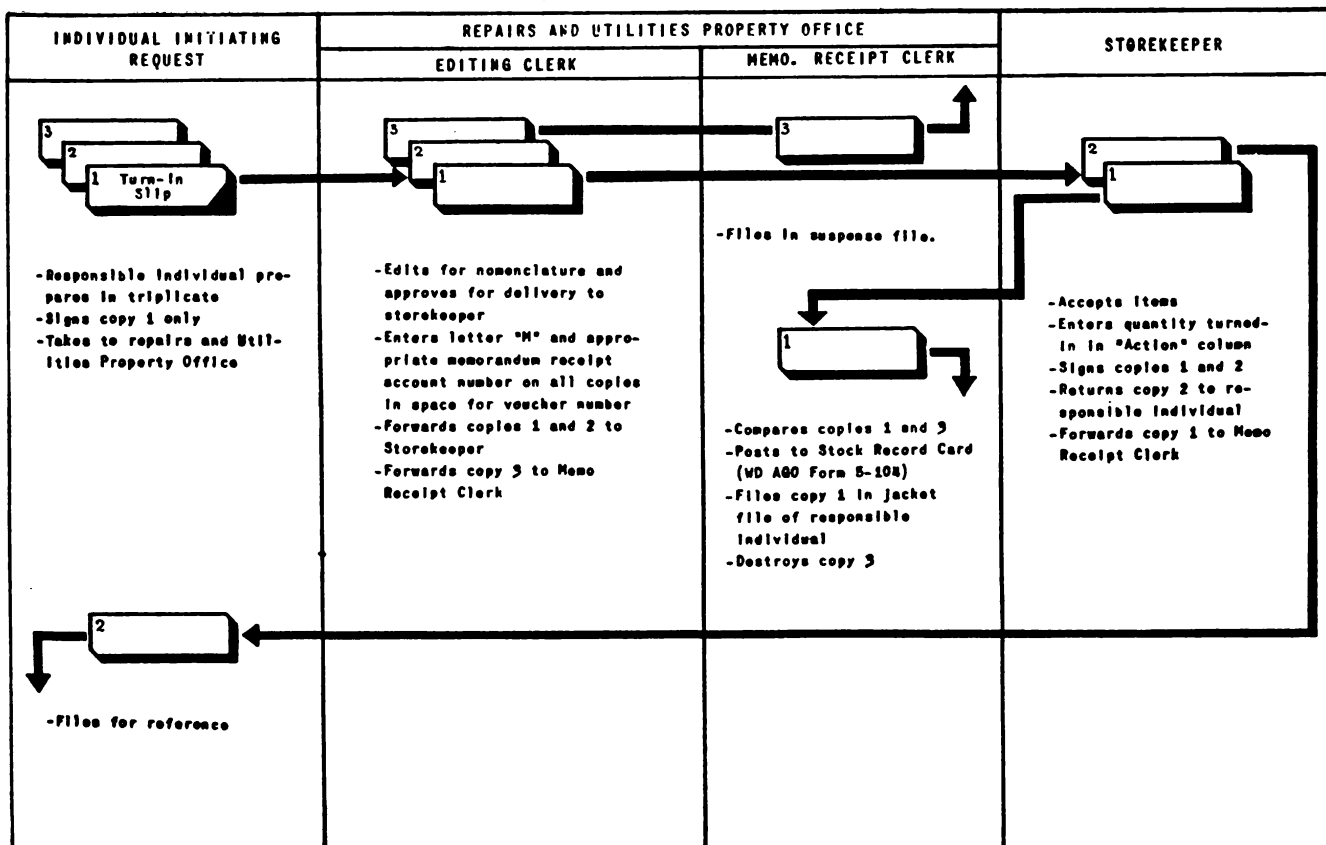
class M supplies on property issue slips, WD AGO Form 446, and return them on property turn-in slips, WD AGO Form 447. Prepare forms in triplicate and process them through the repairs and utilities property office, post engineer, and warehouse in accordance with charts 10 and 11.

b. **FILING THE FORMS.** Assign a memorandum receipt account number to each individual to whom memorandum receipt property is issued. Use the memorandum receipt account number to maintain a jacket file of WD AGO Forms 446 and 447 for each responsible individual. Maintain an alphabetic register of responsible individuals with their account number to aid in locating jacket files. Attach one copy of each WD AGO Form 446 to right-hand side of jacket file and fasten one copy of each WD AGO Form 447 to left-hand side. Prepare a consolidated memorandum receipt listing net responsibility of each individual at least once each 6 months, preferably at the completion of the semiannual stock inventory. After this consolidated listing is signed, place all previous debit and credit documents to the account in an inactive file for examination by property auditor.

RETURN OF REPAIRS AND UTILITIES SUPPLIES ON MEMORANDUM RECEIPT

Form: Property Turn-In Slip, WD AGO Form 447

CHART 11



PROPERTY ISSUE SLIP

(2) POSTED BY
EDITING CLERK(1) FORM PREPARED AND
SIGNED BY INDIVIDUAL
INITIATING REQUEST

| TO Post Engineer | | TYPE OF ISSUE | | PAGE | PAGES | | | |
|---|----------------------|---|------------------|-------------------------|------------------------|--------|-----------------------|--------|
| FOR ORGANIZATION OR UNIT Capt. F. X. Knight Superintendent PW Crew | | INITIAL | REPLACE- MENT | MEMO RECEIPT | VOUCHER NO. 9/C #10 | | | |
| | | | | X | ISSUE SLIP NO. | | | |
| ITEM No. | STOCK No. | NOMENCLATURE | UNIT | AUTHORIZED ALLOWANCE | ON HAND | DUE IN | QUANTITY REQUESTED | ACTION |
| 1. | CL 41 | Tamper, square cast iron 10" x 10" | ea | | | | 4 ✓ | 4 |
| 2. | .70-7020. 500.500 | Rake, hand, garden, type II, level head, 14 teeth. | ea | | | | 10 | 10 |
| | 41-7487. 400.200 | Shovel, general purpose FS CGG S-326, round-point, type IV, long handle, 10" x 13" | ea | | | | 4 ✓ | 4 |

ENTERED BY STOCK
RECORD CLERKPosted to stock
records 2/15
EHE(3) QUANTITIES APPROVED FOR
ISSUE BY POST ENGINEER(4) QUANTITIES ISSUED
ENTERED BY STOREKEEPERIssuance of quantity shown in "Quantity Requested" column
is authorized. Items marked "due out" will be ordered and
when received organization will be notified.

FOR STATION SUPPLY OFFICER:

2/15 5
(Date) 194A. L. Ness
A. L. Ness, Lt. Col., CEW. D., A. G. O. Form No. 446
15 April 1944

This form supersedes W. D., A. G. O. Form No. 446, 6 August 1943, which may be used until existing stocks are exhausted.

FOR THE COMMANDING OFFICER:

2/15 194 5
(Date)F. X. Knight
F. X. Knight, Major, PW Crew.

QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED:

2/15 194 5
(Date)Sgt Art Throne
(Representative)

GOVERNMENT PRINTING OFFICE

(5) SIGNED BY REPRESENTATIVE
RECEIVING ITEMS

(1) FORM PREPARED AND SIGNED
BY INDIVIDUAL INITIATING
REQUEST

PROPERTY TURN-IN SLIP

To Post Engineer
ORGANIZATION OR UNIT
FROM Foreman, General Labor Crew, L. M. Page

PAGE 1 OF 1 PAGES

VOUCHER NO.

a/c # 17

TURN-IN SLIP

(2) POSTED BY
EDITING CLERK

| ITEM NO. | STOCK NO. | NOMENCLATURE | UNIT | QUANTITY | REMARKS |
|----------|-----------------|--|------|----------|---------|
| 1. | 41-7487.400.200 | Shovel, general purpose, FS GGG S-328, round point, type IV, long handle, 10" x 13". | ea | 9 | MR |
| 2. | 41-9587.500.200 | Wrench, adjustable, crescent type, single end. | ea | 2 | MR |
| 3. | 41-5153.720.500 | Knife, putty 1 1/4 x 3 1/2 blade | ea | 3 | MR |

9
2
3

(4) ENTERED BY STOCK
RECORD CLERK

(3) QUANTITY OF ITEMS RETURNED
ENTERED AND FORM SIGNED BY
THE STOREKEEPER

*Posted to stock
records 2/17
EHZ*

LEGEND FOR REMARKS

FWT—Unserviceable, due to fair wear and tear
R/S—Unserviceable, report of survey
S/C—Unserviceable, statement of charges
SER—Serviceable
EXS—In excess of authorized allowances
MR—Memorandum receipt property

W. D., A. G. O. Form No. 447
15 April 1944
(This form supersedes W.D., A.G.O. Form No. 447, 6 August 1943, which may be used until existing stocks are exhausted)

I CERTIFY that the articles listed herein are turned in under the circumstances indicated in "Remarks."

FOR THE COMMANDING OFFICER:

2/16 1945 L. M. Page
(Date) L. M. Page Organization Supply Officer.

QUANTITIES SHOWN IN "ACTION" COLUMN HAVE BEEN RECEIVED

2/17 1945 J. N. Palmer
(Date) J. N. Palmer, Storekeeper

U. S. GOVERNMENT PRINTING OFFICE : 1944 16-40051-1

Figure 22. Property turn-in slip for class M supplies.

79. Posting to Stock Record Card

a. **ISSUE.** Post supplies issued on memorandum receipt to WD AGO Form 5-104 from WD AGO Form 446 as follows:

(1) Post account number of responsible individual as outlined in paragraph 78 above in reference column.

(2) Post quantity issued as indicated on WD AGO Form 446 in quantity issues on Mem/R column.

(3) Add amount of each individual posting to previous total recorded in total issues on Mem/R column and subtract from previous amount recorded in quantity on-hand column.

(4) Memorandum receipt issues do not affect value and average unit cost, since such issues are not costed. Total accountability for the item remains unchanged.

b. RETURNS. Post supplies returned from memorandum receipt to WD AGO Form 5-104 from WD AGO Form 447 as follows:

(1) Post account number of responsible individual to reference column.

(2) Post quantity returned as indicated on turn-in slip in quantity issues on Mem/R column. Encircle entry to indicate a return.

(3) Subtract amount returned from previous total recorded in total issues on Mem/R column and add to previous total in quantity on-hand column.

80. Typical Postings to Stock Record Card for Class M Supplies

a. The following information was entered on the stock record card illustrated in figure 23 when it was made up on 11 February.

(1) Check, indicating classification as class M nonexpendable other than power-operated maintenance equipment.

(2) Location, station control level, nomenclature, unit, and stock number.

(3) Due-in posting of 1/14 indicating a balance of 15 still due on purchase order 782 (see fig 5).

| <input type="checkbox"/> EXPENDABLE, EXCEPT FUEL <input type="checkbox"/> CLASS "P" NONEXPENDABLE <input checked="" type="checkbox"/> CLASS "M" OTHER THAN POWER-OPERATED MAINTENANCE EQUIPMENT <input type="checkbox"/> CLASS "M" POWER-OPERATED MAINTENANCE EQUIPMENT <input type="checkbox"/> FUEL | | | | | | | | | | | | | | |
|---|-----------|---------------------|------------------|------------------|--|------------------|------|--------------|--------------------|-------------------|---------------|----------|-------------------|-------------------|
| <input type="checkbox"/> STANDBY <input type="checkbox"/> SEASONAL | | | | | | | | | | | | | | |
| LOCATION | | DATE | CONTROL LEVEL | REDORDER POINT | NOMENCLATURE | | | | | | | | | |
| WAREHOUSE OR YARD | SECTION | 2/3/45 | 382 FFR | 375 | SHOVEL: General purpose, FS OGG 8-326, round point type IV, long handle No 2, 10" x 13" blade. | | | | | | | | | |
| 1089 | 8 | 3/1/45 | 360 FFR | 354 | | | | | | | | | | |
| RACK | BIN | | | UNIT | STANDARD PACK | | | | | | | | | |
| 4 | | | | RA | STOCK No. 41-7487.400.200 | | | | | | | | | |
| DUE IN-DUE OUT | | RECEIPTS AND ISSUES | | | ON HAND | | | | | | | | | |
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED BALANCE | RECEIVED BALANCE | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND U USE ISSUES | ISSUES ON H/R | QUANTITY | VALUE | AVERAGE UNIT COST |
| 1945 | | | | | | | 1945 | | | | | | | |
| 1/14 | 70 | 25 | 10 | 15 | | | 2/11 | Bal Out Fuel | | | 331 | 120 | 678 ⁹² | 1.50 |
| | 782 | | | | | | 2/15 | MR #10 | | | 4 | 335 | 116 | 678 ⁹² |
| | | | | | | | 2/17 | MR #17 | | | (9) | 326 | 125 | 678 ⁹² |
| | | | | | 15 | 25 ⁹² | 2/20 | V 1152 | | | | 140 | 703 ⁹² | 1.51 |
| | | | | | | | 2/27 | MR #6 | | | (2) | 324 | 142 | 703 ⁹² |
| | | | | | 3 | 4.53 | 2/28 | L 1157 | | | | 145 | 707 ⁹² | |
| | | | | | | | 3/8 | V 1160 | | 7 | | 138 | 696 ⁹² | |
| | | | | | | | 3/14 | V 1163 | 50 | | | 88 | 621 ⁹² | |
| | | | | | | | 3/15 | MR #3 | | | 27 | 351 | 61 | 621 ⁹² |
| | | | | | | | 3/16 | MR #10 | | | 3 | 354 | 58 | 621 ⁹² |
| | | | | | Conv | | 3/15 | MR #3 | | | (3) | 351 | 61 | 621 ⁹² |
| | | | | | Conv | | 3/8 | V 1160 | | 1 | | 60 | 619 ⁹² | |
| 3/20 | EX 2342 | 17 | | | | | | | | | | | | |
| 2/20 | EX 1770 | 84 | 50 | 34 | | | | | | | | | | |

RED ENTRY

WD AGO Form 5-104
1 January 1945

THIS FORM SUPERSEDES WD AGO FORM No. 5-104, DATED 16 JULY 1944.
(USE WD AGO Form 5 (Cover) Unaltered), WHICH MAY BE USED UNTIL SUPPLIES ARE EXHAUSTED.

STOCK RECORD CARD
10-51450-5 U. S. GOVERNMENT PRINTING OFFICE

(4) Balance brought forward (entry of 2/11) showing total issues on Mem/R quantity and value on hand, and recomputed average unit cost.

b. Later postings are as follows (by date):

(1) 2/15—Issue to Mem/R account No. 10. (See fig. 21.)

(2) 2/17—Return from Mem/R account No. 17. (See fig. 22.)

(3) 2/20—Receipts of final partial delivery on purchase order 782. Note balancing out to zero of due-in entry. Average unit cost was recomputed and increased 1 cent because of higher cost of this purchase. (See figs. 5 and 7.)

(4) 2/20—Due-out posting from excess report No. 1770. (See fig. 31.)

(5) 2/27—Return from Mem/R account No. 6.

(6) 2/28—Posting of inventory overage (red entry). Total cost recorded indicates items are picked up at current average unit cost. (See fig. 26.)

(7) 3/8—Transfer of nonrepairable shovels to salvage officer.

(8) 3/9—Stock level reviewed and established at 360. Reorder point established at 354.

(9) 3/14—Shipment of portion of shovels reported excess on instructions received from the service command engineer. Note posting in due-out section. (See fig. 27.)

(10) 3/15—Issue to Mem/R account No. 3.

(11) 3/16—Issue to Mem/R account No. 10.

(12) 3/15—Correction of posting on Mem/R account No. 3. Issue overstated by three items. Correction encircled since original posting was decreased. Total issues on Mem/R and quantity on hand adjusted accordingly. Total value on hand not affected.

(13) 3/8—Correction of posting on voucher 1160. Transfer to salvage officer understated by one item. Note adjustment in value on-hand column.

(14) 3/20—Quantities on hand reviewed and 17 additional declared excess.

81. Lost or Unserviceable Class M Supplies

Relief from responsibility for supplies that become unserviceable while issued on memorandum receipt is obtained as follows:

a. **UNSERVICEABLE THROUGH FAIR WEAR AND TEAR.** Items becoming unserviceable through normal use through no fault of the responsible individual are repaired or relief from responsibility is obtained as provided in paragraph 102b.

b. **UNSERVICEABLE THROUGH CAUSES OTHER THAN FAIR WEAR AND TEAR, OR LOST.** The responsible individual signs a statement of charges or initiates a report of survey as prescribed in TM 14-904 for property held by him on memorandum receipt which has suffered damage through causes other than fair wear and tear, or has been lost.

(1) Assign WD AGO Form 447 issued in accordance with TM 14-904 a voucher number and post that number and memorandum receipt account number in reference column of stock record card. Post quantity lost or destroyed in new work-transfer column.

(2) Do not use an inventory adjustment report to adjust amounts in quantity issues on Mem/R or total issues on Mem/R columns.

82. Adjusting Memorandum Receipt Accounts

The preparation of consolidated memorandum receipts as required by paragraph 78 serves as an inventory of each responsible individual's account. Correct any errors discovered at that time or at any other time as follows:

a. **OVERAGES.** Prepare a property issue slip listing any overages and obtain signature of responsible individual. Assign a voucher number to it and post by voucher and Mem/R account number to quantity received column of stock record card. Add to quantity in total issues on MR column. *Do not change* quantity in total on-hand column. Make proper adjustment in value on-hand column.

b. **SHORTAGES.** Use method prescribed in paragraph 81b.

83. Transferring Accountability

Drop class M supplies from stock record card when an item is transferred to another accountable officer on a WDSD.

a. Turn over nonrepairable items worn out through fair wear and tear to salvage officer on property turn-in slip. Post quantity turned in to the R and U use issues column from vouchered copy of WD AGO Form 447.

b. Adjust quantity on-hand column on basis of inventory counting slips. Prepare and submit an inventory adjustment report for approval as prescribed in AR 35-6520 and detailed in section VIII.

84. Procedure for Issuing to Other Than Post Engineer Organization

When class M supplies are issued on memorandum

receipt to individuals outside the post engineer organization, prepare a WD AGO Form 446 in triplicate and process in manner prescribed in preceding paragraphs. Indicate justification of request and purpose for which items will be used.

85. Closing Memorandum Receipt Accounts

a. METHODS. Memorandum receipt accounts are closed either by returning the items and issuing a credit memorandum receipt or by completely transferring responsibility for the items from one individual to another.

b. TRANSFERRING RESPONSIBILITY. (1) Transfer responsibility by—

(*a*) Preparing a consolidated memorandum receipt in duplicate, one copy acting as credit to original individual's account and duplicate opening or adding to new individual's account.

(*b*) Indorsing from original to new individual's account, either by a covering memorandum or by

individual indorsement of existing property issue slips.

(2) Do not make entries on stock record cards when there is no change in total quantity of supplies issued on memorandum receipt. Note transfer of responsibility by appropriate cross reference of account numbers in jacket files of responsible individuals.

(3) Do not reassign memorandum receipt account numbers to another individual within same fiscal year.

86. Property Held on Memorandum Receipt by Post Engineer

Maintain a jacket file of property issue slips showing receipt of items issued on memorandum receipt to post engineer by another accountable officer. Do not carry these items on repairs and utilities stock record cards. When items are reissued by post engineer on hand receipt, file such receipts in this jacket file.

SECTION VIII

INVENTORIES AND PROPERTY RECORD ADJUSTMENTS

87. General

Adjustments to a property record are often necessary because of undiscovered posting errors or gains or losses due to errors in operation. (See AR 35-6520.) To discover and adjust such errors, take periodical inventories of all classes of property. When necessary, post the adjustment to the property record from WD AGO Form 444, (Inventory Adjustment Report), or WD AGO Form 15 (Report of Survey). Act on inventory adjustment reports within 10 days after date the inventory and adjustments were posted to stock records. Prepare a report of survey for items on an inventory adjustment report which are not approved by the reviewing officer because they appear not to be an operating adjustment. Survey losses which appear to arise out of other than normal operations. Make adjustments to real property records on ENG Forms 290 for overages and WD AGO Form 15 for shortages.

88. Inventory of Real Property and Adjustment of Records

Make an annual inventory of all items on real property records, including a check of description, capacity, and base data of building, system, or other facility for which the post engineer is accountable. Correct any errors in description on appropriate record cards and adjust any discrepancies in capacity or base data as outlined in *a* and *b* below. In addition to notations made on real property record cards as described in *a* and *b* below, prepare an annual statement stating that the physical check of real property has been made and property records have been corrected accordingly. File this statement with real property records. Do not make detailed measurements each year of utility lines, road beds, land area, or buildings. Make only a visual inspection to see that items recorded are in place and that any additions or deletions are properly recorded. If the data recorded seems incorrect, take exact measurements and establish accurate records.

a. SOURCE OF ADJUSTMENT. When an error in

real property records is disclosed, determine whether the error is caused by errors or omissions in previous postings.

(1) If an overage or shortage is disclosed and the transfer document covering the item can be found, make correct posting to real property record, using voucher number originally assigned to transfer document.

(2) If quantities shown on original document are in error of if source of error cannot be determined, adjust records as follows:

(a) List overages on WD ENG Forms 290 and process one copy in a manner similar to that prescribed in paragraph 17. Enter notation *to adjust an inventory overage* on form and voucher and post it to real property records.

(b) List shortages on WD AGO Form 15 prepared in accordance with TM 14-904. Voucher and post copy of report of survey as a deletion from real property record card. Such reports of survey and those covering damage caused by disaster are processed in accordance with AR 35-6640.

b. POSTING OF ADJUSTMENTS. Post inventory adjustment entries to appropriate columns of real property record cards as follows:

(1) Post date of inventory in date column.

(2) Post voucher number assigned to transfer of new construction form or report of survey in voucher number column.

(3) Post data relative to area, size, and material in applicable columns.

(4) Enter notation *inventory adjustment*.

(5) Make entries on next available line following last regular posting. Post additions to record in black and deletions in red.

(6) If an adjustment to a record card is not required, do not make a notation of inventory on individual cards.

89. Inventory of Installed Property and Adjustment of Records

Make an inventory of all installed repairs and utilities property at least once each fiscal year either

REPORT OF SURVEY

Engineer _____ Property Post Engineer, Fort School, Virginia
(Class of property, ordnance, medical, etc.) (Stock record account and station)
 Accountable officer A. L. Ness, Lt. Col., CE Date 2/20/45

| STOCK NO. | ARTICLES | QUANTITY | TOTAL COST | DISPOSITION | | |
|-------------|--|------------|------------|-------------|---------|-------|
| | | | | DESTROY | SALVAGE | OTHER |
| | 3 wire #8 electrical service drops in Area 5 | 240 lin ft | | | | |
| Grand total | | | | | | |

*Posted to Real Property Records
2/27/45
JMB*

DATE AND CIRCUMSTANCES

An inventory of real property taken on 15 February 1945 indicated that the real property record card for overhead electric distribution lines overstated the total length of 3 wire No 8 service drops by 240 linear feet. An investigation indicated that the overage was listed on the transfer of new construction form (voucher 482, 1941) by the resident engineer and subsequently posted to the real property record.

AFFIDAVIT

I do solemnly swear (or affirm) that the articles of public property shown above and/or on attached sheets were lost, destroyed, damaged, or worn out in the manner stated, while in the public service.

A. L. Ness
A. L. Ness

(Signature)

Lt. Col., CE

(Grade and organization)

Subscribed and sworn to (or affirmed) before me at Fort School, Va.

this 21 day of Feb., 1945

J. M. Barker
J. M. Barker

Capt., F.D.

(Grade and organization or title; if notary public, affix seal)

CERTIFICATE

I CERTIFY that the loss, destruction, damage, or un-serviceability of the articles of public property shown above, and/or on attached sheets, was caused in the manner stated and without fault or neglect on my part, and that each article listed with a view to elimination by destruction has been examined by me personally, has never been previously condemned, and is, in my opinion, worthless for further public use.

(Signature)

(Grade and org., accountable or responsible officer)

Hq.

Station Fort School, Va.

Date 21 February 1945

To Post order 37/45

who is appointed surveying officer.

By order of

Adjutant.

(C) 27 February 1945

Approved to relieve all concerned of accountability for item listed.

By authority of the Secretary of War.

J. J. Holland
J. J. Holland
Brig. General, USA
Commanding

Property Voucher No. I 1156

W. D., A. G. O. Form No. 15

15 October 1943

* This Form supersedes W. D., A. G. O. Form No. 15, 15 July 1935, which may be used until existing stocks are exhausted.

16-57156-1

NOTE: APPROVED ADJUSTMENT FORMS AND COUNTING SLIPS FILED IN VOUCHER FILE AFTER APPROVAL BY POST COMMANDER

Figure 25. Inventory counting slip for installed property.

by making a complete inventory or by taking inventories of selected areas, if all facilities are covered during the year. Use locally prepared counting slips or building inspection reports in recording results of inventory. Figure 25 shows a suggested inventory counting slip for installed property. Process these counting slips in a manner similar to that for counting slips pertaining to stock. In posts where a building inspection is made when organizations or individuals are moved, make the inventory in conjunction with building inspection and use building inspection report as an inventory counting slip.

a. OVERAGES. If an inventory overage is discovered, make an immediate investigation of source of property.

(1) If it can be determined that the property was received by the using service as a part of property included on a WD ENG Form 290 or similar document, post the appropriate adjustments to WD AGO Form 661. Enter voucher number of original transfer document in voucher No column.

(2) If it can be determined that the property was installed by the post engineer, check appropriate WD AGO Form 5-104 to insure property is dropped from stock records.

(a) If item is dropped from WD AGO Form 5-104 but not picked up on WD AGO Form 661, post it to installed property record, using same voucher number by which it was dropped from stock record.

(b) If item is not dropped from WD AGO Form 5-104, assign the requisition evidencing issue a voucher number and post to applicable stock and installed property records.

(3) If source of error is difficult to determine, list overages on WD AGO Form 444 and shortages on WD AGO Form 15. Assign counting slips a voucher number and post to applicable WD AGO Forms 661. Post adjustments on next available posting space in installation and removal section of card. Prefix voucher number with letter *I*. Process report of survey the same as adjustments to real property records. Encircle postings in quantity column adjusting shortages. Assign WD AGO Forms 444 or 15 used in connection with inventory adjustments the same voucher number as that assigned counting slips.

b. TRANSFERS. List transfers of property from one building to another which are not properly recorded on WD AGO Form 444 as balancing overages and shortages and make adjusting postings. If such adjustments are due to unauthorized trans-

fers by using organizations, make a notation to this effect on Form 444. Take necessary administrative action to prevent future unauthorized transfers.

c. NO ADJUSTMENTS. If no adjustments are required on Form 661, write date of annual inventory and word *inventory* on next blank line on card.

90. Inventory of Stock and Adjustment of Records

TM 38-403 gives, in general, the inventory and adjustment procedures for repairs and utilities supplies. Make all entries on stock record cards pertaining to inventories in red. Do not use red for other entries on stock record cards. If inventory indicates that no adjustment is necessary, enter date of inventory in date column, notation *inventory* in reference column, and quantity counted in balance on-hand column of stock record card. Of the methods described in TM 38-403, the open warehouse method is most commonly used by post engineers since the closed warehouse method is usually not feasible. Inventory repairs and utilities supplies in stock at intervals prescribed in section X. Before starting an inventory, arrange stock and identify it as prescribed in section XI.

a. PROCEDURE. (1) Establish an inventory deadline date or voucher number. Post all transactions before that date or voucher number and reserve next blank line for inventory postings. Post all entries and adjustments pertaining to transactions after deadline date on line following that reserved for inventory postings. In this case do not carry down balances on hand until inventory is posted.

(2) Post inventory results within 48 hours following completion of inventory. For cycle inventories, keep inventory postings up to date as each class or each part of inventory postings is completed. To do this, designate days for removing counting slips from bins and forwarding to property section for posting and preparing adjustment vouchers pertaining to that portion of inventory.

(3) When an inventory of all or any part of the stock is made by the closed warehouse method, forward WD AGO Forms 5-124 (Inventory Counting Slips) to property section as soon as verified, so postings can be made concurrently with inventory. This slip provides a method for making a location survey with the inventory.

(4) Enter quantity counted in balance on-hand column of stock record card regardless of whether it agrees with previous balance on hand and

INVENTORY ADJUSTMENT REPORT

| STATION Fort School, Virginia | | SUPPLY BRANCH Post Engineer | REPORT NO. 137 | INVENTORY ADJUSTMENT VOUCHER No. 1157 | | |
|----------------------------------|----------------------|---|---------------------|--|-----------------------|--------------------|
| SLIP NO. | STOCK NO. | NOMENCLATURE | RECORDED BALANCE | INVENTORY BALANCE | ADJUSTMENT | |
| | | | | | Quan. Over | Quan. Short |
| 682 | 42-6028.300. 100 | Nail, wire, steel, FS FFM - 101, common, class 11A, bright 10d. | 591 | 630 | 39 at 4¢ (1.56) | |
| 708 | 42-4912.500. 060 | Hinge, T-FS-FF-H-116, steel, wrought, heavy type, 2208, 6". | 57 | 51 | | 6 at 27¢ (1.62) |
| 713 | L41-7487. 400.200 | Shovel, general purpose, FS G00 S-326 round point, type IV, long handle, 9" x 11" | 142 | 145 | 3 at \$1.51 (4.53) | |
| 740 | CL 42 | Bolts, barrel 4½, Japaned. | 24 | 17 | | 7 at 15¢ (1.05) |

a/c 682-10 cr \$ 1.11
a/c 682-20 dr. \$ 4.53

(Posting notation not required
since adjustments are posted
from individual counting slips)

I CERTIFY that the above inventory adjustments are necessitated by differences between the balances as recorded on the stock record cards and the balances counted on the physical inventory made on 25 February 1945.
Authority is requested to reflect the above adjustments on the stock record cards of the named station supply branch.

DATE: 2/28 *A. L. Hess*
1945 *A. L. Hess*
Lt. Colonel Responsible Officer. CR

DATE APPROVED: 3/3 *C. E. Alexander*
1945 *C. E. Alexander, Col., Inf.*
Director of Supply and Service.

W. D., A. G. O. Form 444-4 August 1943

Figure 26. Inventory adjustment report.

whether it indicates a shortage or an overage. Post quantities in excess of previous stock record balances in quantity received column of stock record card. Post shortages in new work-transfers column of card.

(5) Post voucher number assigned to counting slips and adjustment report in reference column. Post adjustments from counting slips at once; do not delay pending approval of inventory adjustment reports or reports of survey.

(6) Show inventory adjustments pertaining to class M property by making appropriate changes in quantity on-hand column.

(7) Change basic noun of nomenclature by listing old nomenclature on an inventory adjustment report as a shortage and listing correct nomenclature as an overage. Voucher adjustment report and make appropriate postings to old and new cards.

(8) Change description part of nomenclature by striking out incorrect description and entering correction immediately adjacent on stock record card. No inventory adjustment report is necessary.

(9) When several cards listing same item under different nomenclatures are discovered, list incorrect nomenclatures and their balances as shortages on adjustment report and list correct nomenclature

and total amount as overage. Bring balances on incorrect cards to zero.

b. **INVENTORY ADJUSTMENT REPORT.** After completing inventory and determining necessary adjustments, prepare an Inventory Adjustment Report, WD AGO Form 444. (See fig. 26.) Indicate unit and total cost of each item over or short. Do not use these forms for adjustments to individual memorandum receipt accounts and do not make postings to issues on Mem/R column from them. When a posting of inventory adjustments extends over the end of a month, prepare adjustment report covering counting slips posted to stock record cards through last day of month. This enables cost section to show accurately all property adjustments in inventory accounts as of the close of business on last day of month. Prepare an adjustment report at any other time during month when necessary.

91. Reports of Survey

Prepare a report of survey, WD AGO Form 15, when required in accordance with TM 14-904. Use WD AGO Form 15-1 to record and adjust discrepancies in shipments or damage to items in transit. Post to stock records quantity of serviceable items actually received. Assign shipping document and report of survey the same voucher number and file in voucher file.

SECTION IX

DISPOSITION OF PROPERTY

92. General

This section outlines various methods for dropping or transferring accountability for repairs and utilities property from accountable records of post engineer. Property accountability does not end until property is transferred to another accountable officer or until items of property are dropped from accountability on valid vouchers in accordance with regulations. It does not end by merely placing responsibility for its custody and safekeeping with other individuals. The post engineer is not relieved of accountability except by an authorized document showing that property or supplies were consumed or incorporated in the work; transferred to another accountable officer; transferred from jurisdiction of War Department; worn out beyond repair through fair wear and tear; or destroyed or damaged, in which case relief from responsibility must be obtained by the responsible person in accordance with AR 35-6640 and TM 14-904.

a. CLASS P SUPPLIES. The transfer of supplies from stock record account to real or installed property record account does not relieve the post engineer of accountability. The accountable record for class P supplies issued for installation is merely transferred from stock records to installed property records as prescribed in AR 35-6520.

b. EXPENDABLE SUPPLIES. Expendable supplies issued from stock are dropped from records in accordance with AR 35-6620 because they are consumed or incorporated in real or installed property or other supplies. Where expendable supplies are used to manufacture or construct nonexpendable items of supplies or real property, the items manufactured or constructed are picked up on appropriate records.

93. Disposing of Real Property

The following actions enable the post engineer to remove real property from accountable records: salvage or sale of buildings or improvements, transfer to another War Department component or government agency, cancellation or expiration of lease,

and transfer of a surplus installation to Chief of Engineers.

94. Salvage, Relocation, Dismantling, or Sale of Buildings and Improvements

a. GENERAL. Except as provided in paragraph *b* below, government-owned buildings and improvements ordinarily considered as real estate are disposed of only under specific authority of Congress and in accordance with procedure prescribed by Procurement Regulation 7-A.

b. SALVAGE, RELOCATION, DISMANTLING, OR SALE. Buildings or improvements (whether temporary or permanent) other than fortification elements not classified as surplus by proper authority may be salvaged, relocated, dismantled, or sold by Chief of Engineers or his duly authorized representative provided the structures come within one of the following classifications:

- (1) Damaged or unsuitable for the public service.
- (2) Cannot be kept in repair at a reasonable cost.
- (3) Dangerous to life, likely to damage adjoining structures, or have become hazards or nuisances.
- (4) Occupies or interferes with sites needed for new construction or for other military purposes.
- (5) Interferes with efficient operation of installation.
- (6) Needed for use at other sites or for salvage of materials for use by War Department.

c. PROCESSING REQUESTS FOR APPROVAL OF DISPOSAL OF BUILDINGS AND IMPROVEMENTS. Enter buildings or improvements to be salvaged or sold on WD AGO Form 337 (Request for Approval of Disposal of Buildings and Improvements), detailing pertinent condition or conditions listed in *b* above which warrant disposal action. Attach list of all installed property which is fixed in place in or attached to buildings or improvements. Commanding officer of installation indorses his recommendations on request and forwards it as follows:

- (1) From class I and II installations (AR

170-10), send request to commanding general, service command. When approved by commanding general, service command, he forwards request to division engineer with appropriate recommendations.

(2) From class III and IV installations (AR 170-10), send request to chief of using service, or to officer authorized to make a recommendation thereon in his name who after indorsing his recommendation forwards request to division engineer. For chapels, he obtains clearance from Chief of Chaplains, before forwarding request to division engineer.

d. APPROVAL. (1) Chief of engineers or his duly authorized representative approves request for approval of disposal of buildings and improvements and takes all final action to salvage, relocate, dismantle, or sell property in accordance with authorized procedure. Approval includes disposition instructions for installed property shown on list attached to request for approval of disposal of buildings and improvements. Disposition of installed property under control of another technical service is coordinated with chief of service involved.

(2) After final action, one copy of request for approval of disposal of buildings and improvements with all supporting papers is returned for property records of accountable officer and one copy is retained by division engineer.

e. PROCEDURE FOR SALVAGE, RELOCATION, DISMANTLING, OR SALE. Procedure for salvage, relocation, dismantling, or sale of buildings and improvements is prescribed by Chief of Engineers.

f. SURPLUS INSTALLATIONS. Disposal of buildings and improvements at installations properly classified as surplus is in accordance with procedures prescribed by Chief of Engineers who follows applicable rules and regulations of Surplus Property Administrator.

g. FORTIFICATION ELEMENTS. Fortification elements constructed by Corps of Engineers and carried on records of Chief of Engineers is disposed of as provided in AR 100-20.

95. Transferring Real Property to Another War Department Component or Government Agency

a. GENERAL. Transfer real property or accountability for real property to another War Department component or government agency only on approval of Chief of Engineers. These transactions are different from those described in paragraphs 97 and

100. List property to be transferred on applicable ENG Forms 290 prepared in accordance with existing instructions, with following modifications:

(1) Under *name of post*, write name of post to which real property is being transferred.

(2) Under *job number*, give authority for transfer.

(3) Make statement on forms to indicate station from which property is being transferred.

(4) Under *certified by*, enter name of post engineer transferring property; under *accepted by*, enter names of post engineer and post commander, or authorized representatives of receiving service if another War Department component or government agency.

(5) Prepare forms in duplicate, one for files of each party in transaction.

(6) Notify service or air force command or division engineer by letter of effective date of transfer of accountability. When desired, submit a copy of ENG Form 290 to interested headquarters as notification.

b. TRANSFER OF AN OUTPOST. Repairs and utilities responsibilities for an outpost may be transferred from one post engineer to another on approval of commanding general of service command for class I, II and IV installations and of air force command for class III installations. An outpost as used here is defined as an installation whose real and installed property records are maintained at some main post and vouchers to these records are an integral part of the main post's files. Obtain mutual concurrence of commands concerned before transferring repairs and utilities responsibilities involving both service command and air force command facilities. When approved, transfer accountability as follows:

(1) Use applicable ENG Forms 290 modified as indicated in a above to transfer real and installed property and to act as transferring vouchers.

(2) Transfer supplies in stock, or held at the outpost for continuing operations on memorandum receipt, on a WDSD.

(3) Deliver real property and installed property record cards of outpost being transferred to post engineer accepting responsibility for outpost.

(4) Keep property vouchers which are posted to real and installed property cards for outpost in voucher files of original post. To complete records of original post, place following certification on each unaudited voucher:

I certify that the property listed hereon has been recorded on the real and installed property record

cards pertaining to (name of outpost), an outpost which has been transferred to (name of new main post).

(Signed: Post Engineer at original main post).

(5) At the receiving office, assign a voucher number to ENG Form 290 used in transferring real and installed property, noting that items are posted to real and installed property records. Post date and newly assigned voucher number in applicable spaces on next blank line of real and installed property record cards, followed by the notation, *transfer of property listed above.*

(6) Notify service command fiscal director when accountability for an outpost is transferred from one station to another.

96. Disposing of Leased Property

a. PROCEDURE. When notified by division engineer that a lease is to be allowed to lapse or that a release of Government from a lease is to be negotiated, or a leasehold condemnation terminated, service command or air force command instructs post engineer to proceed as follows:

(1) Remove all installed government-owned class P repairs and utilities supplies, except such items as plumbing, lighting, and toilet fixtures; lavatories; walk-in refrigerators; and fixed heating systems. Transfer accountability for removed items from installed property records to stock records on a debit WD AGO Form 5-102 prepared and processed as outlined in chart 4. Coordinate removal of property with division engineer to preserve government improvements in best possible condition for negotiations with lessor.

(2) Compile an inventory of all remaining installed government-owned repairs and utilities property and improvements on premises. Give copy of this inventory to division engineer for negotiations with lessor.

(3) Do not remove items of equipment listed on inventory pending negotiations of division engineer with lessor. When these negotiations are completed, proceed as follows:

(a) When deemed by division engineer to be in the interest of the Government and when it is agreeable to lessor to return premises with all or part of government-owned installed property and improvements, retain a copy of supplemental agreement providing for transfer of property to lessor. Use this as a voucher to drop items from WD AGO Form 661.

(b) Remove all other repairs and utilities items

promptly and return to stock as outlined in (1) above. Credit WD AGO Forms 661 and place them in inactive file.

b. TRANSFERRING PROPERTY CARDS. When a leased premise is vacated by War Department, transfer real and installed property record cards for real estate and installed property returned to lessor to inactive file at main post, or if there is no other station, dispose of records as indicated in section I. Voucher a copy of official paper terminating lease and use it to drop property from real and installed property records.

97. Transferring Surplus Installations

When an installation is declared surplus by War Department General Staff, it is transferred to Chief of Engineers or his authorized representative.

a. PROCEDURE. Representatives of Chief of Engineers and commands or services listed below decide on date of formal transfer. They also determine items and quantities of housekeeping supplies and equipment that must be retained at installation to maintain it in a surplus status for a reasonable length of time.

(1) *Class I and II installations.* Representative of commanding general of service command concerned.

(2) *Class III installations.* Representative of commanding general of air force or air force command concerned.

(3) *Class IV installations.* Representative of chief of technical service and representative of commanding general of service command concerned.

b. DISPOSING OF SUPPLIES AND INSTALLED PROPERTY. (1) Post engineer reports all supplies in stock other than those selected in *a* above to service command engineer in accordance with section X.

(2) Chief of Engineers publishes lists of items to be removed before transfer. Post engineer removes items included on the list and ships them to service command warehouse, engineer depot, or otherwise as directed. Service command may direct that other items of repairs and utilities property be removed and transferred if required for an authorized need in the command. However, the command coordinates removal of installed items with division engineer to preserve real estate in most salable units for disposal purposes. Care is taken to avoid indiscriminate removal of fixtures and equipment where such removal will impair government's investment by rendering the remaining structure unsalable, or salable only as junk or salvage.

(3) Place items of post engineer equipment and installed property remaining after actions indicated in (1), and (2) above are completed in an appropriate stand-by condition. Leave such items in place and transfer them, together with repairs and utilities supplied covered in *a* above, to Chief of Engineers with formal transfer of accountability for surplus installation.

c. TRANSFERRING RECORDS. The accountable repairs and utilities property officer at surplus facility transfers all property recorded on real property and installed property record cards, as well as that remaining on stock record account, to authorized representative of Chief of Engineers by preparing and distributing certificate of transfer set forth in AR 35-6680. He changes the term *stock record account* in the certificate to *property records*. The officer relieved of accountability retains one copy of certificates of transfer, forwards one copy to service command fiscal director along with a copy of orders directing transfer and gives original to officer assuming accountability. The person accepting accountability receives all property record cards with supporting papers; vouchers; memorandum receipts; and pertinent record drawings, maps, plans, and specifications, and the property recorded on them. The representative of Chief of Engineers maintains property records until all property is sold, transferred, salvaged, or otherwise disposed of and station is abandoned. Property records are then audited and, after clearance is given, disposed of as provided in section I.

98. Disposing of Installed Property

Dispose of installed property by one of the following methods:

- a. Salvage or sale with buildings or improvements.* (See par. 94.)
- b. Transfer to another War Department component or government agency with real property.* (See par. 95.)
- c. Return of leased items to lessor or transfer of government-owned items to lessor with return of premises.* (See par. 96.)
- d. Transfer with surplus real property.* (See par. 97.)
- e. Removal from installation and return to stock.* (See par. 66.)
- f. Transfer of unserviceable installed property.* (See par. 102.)

99. Disposing of Supplies in Stock

Dispose of supplies in stock by one of the following methods:

- a. ISSUE FOR POST REPAIRS AND UTILITIES PURPOSES.* Issue expendable and class P items on WD AGO Form 5-102 as outlined in section VI; issue class M items on WD AGO Form 446 as outlined in section VII.
- b. TRANSFER WITH REAL PROPERTY.* Transfer supplies to another War Department component or government agency along with transfer of real property and facilities. For transferring these supplies, use WD AGO Form 450-5. (See par. 101.)
- c. TRANSFER TO ACCOUNTABLE OFFICER.* Ship supplies to another accountable officer in accordance with instructions from service command engineer. Transfer these supplies on WD AGO Form 450-5. (See par. 101.)
- d. ADJUSTMENT OF SHORTAGES.* Make adjustments of inventory shortages on WD AGO Form 444 as outlined in section VIII.
- e. TURNED IN AS EXCESS.* Turn in nominal excess supplies to local salvage officer in accordance with instructions from service command engineer. Turn in items on WD AGO Form 447 in accordance with section X.
- f. TURNED IN AS NONREPAIRABLE.* Turn in non-repairable items to local salvage officer. List items on WD AGO Form 447. (See par. 102.)
- g. SHIPPED TO HIGHER ECHELON.* Ship items of unserviceable property to higher echelon for repair on instructions from service command inspector. To ship items, use WD AGO Form 450-5. (See par. 102.)
- h. SOLD TO INDIVIDUALS OR ORGANIZATIONS.* Sell items through sales officer, to individuals, agencies, or organizations operating under nonappropriated funds when transaction is properly authorized. (See par. 105.)
- i. TRANSFERRED TO ANOTHER STATION.* Transfer supplies carried in stock and not fixed in place or erected, such as knocked-down or stock-piled sectional buildings, tent frames, and hutments, to another station, if excess to needs of installation, on approval of service command engineer. Transfer accountability of such items on a WDSD. Obtain authority to salvage such structures which are erected and set in place and to return them to stock by processing a report of survey as indicated in paragraph 94. Get authority to erect such buildings in the same manner as for other new construction.

100. Change in Accountable Officers

AR 35-668o governs the complete transfer of accountability caused by a change in accountable officers. The term *stock record account* in the certificate of transfer is changed to *property records* and the stock, real, and installed property records, with all supporting documents, are transferred.

101. Shipments From a Station

Prepare and distribute War Department shipping documents, WD AGO Forms 450-5, as shown in chart 12, and figure 27 to transfer accountability for supplies shipped to another accountable officer. For further details, see TM 38-403. When a transfer of property is made between adjacent accountable officers, other than as outlined in paragraph 100 above, and no common carrier is involved, prepared and process only the No. 1 order copy and No. 3 property copy of shipping document.

a. **EXCESS SUPPLIES.** Ship excess supplies reported to service command to agency designated by service command. Do not make overshipments except when necessary to ship by standard package lots.

b. **UNSERVICEABLE PROPERTY.** Do not ship un-

serviceable property from stations except when its unserviceable condition is fully known to service command engineer ordering shipment, and then only after specific instructions are issued. If authorized shipments of unserviceable property are made, stamp *unserviceable property* on shipping request and WDSD. Record retained order copy of shipping document as credit on appropriate stock record cards or unserviceable property records and file with shipping request in regular voucher file.

c. **RECEIVING ACCOUNTABLE OFFICER AND CONSIGNEE.** When receiving accountable officer is different than consignee, prepare one additional property copy of the WDSD and forward to receiving accountable officer. In such instances, office authorizing shipment specifies receiving accountable officer as well as actual consignee on shipping instructions.

102. Unserviceable Repairs and Utilities Property

The post engineer, as station supply officer for repairs and utilities property, determines disposition of all repairs and utilities items rendered unserviceable through fair wear and tear except as noted below. He calls on qualified shop personnel under

| WAR DEPARTMENT SHIPPING DOCUMENT | | | | | | | | | | RECAPITULATION OF SHIPMENT | | | | | | | | | | ORDER COPY | | | | | | | | | |
|---|---|---------|---------------|-----------------|---------------|-------------|----------|--------------|------------|---|----------|------------|---------------------------------|--------------------------------|----------|-------|--|-------|--|--|--|-------|--|-------|--|-------|--|--|--|
| VOUCHER NO. | | STATION | | RESERVATION NO. | | NO. | | DAY | | MONTH | | YEAR | | ITEM | | TOTAL | | TOTAL | | TOTAL | | TOTAL | | TOTAL | | TOTAL | | | |
| 1165 | | 44-040 | | 351 | | 5 | | 12 | | 5 | | 1 | | | | | | | | | | | | | | | | | |
| DATE SHIPPED <i>14 March 1946</i> CLIP NO. AND INITIAL <i>PR 643767</i> REAL NO. <i>408674677</i> <i>SOU</i> | | | | | | | | | | CONSIGNEE Post Engineer Fort School, Va. Transportation Officer For: Post Engineer Fort Meyer, Virginia | | | | | | | | | | DATE RELEASED FOR SHIPMENT <i>12 March 1946</i> ARTICLES SHOWN IN COLUMNS RELEASED "FULLY QUANTITY ACTUALLY SHIPPED" WERE READY FOR SHIPMENT ON ABOVE DATE <i>J. K. Alstetter</i> CHIEF OF STATION | | | | | | | | | |
| STOCK NUMBER | DESCRIPTION OF ARTICLES | | UNIT OF MEAS. | NUMBER OF PKGS. | TYPE OF PKGS. | PACKAGE NO. | UNIT WT. | TOTAL WEIGHT | UNIT PRICE | TOTAL PRICE | ITEM NO. | STOCK CODE | TOTAL QUANTITY ACTUALLY SHIPPED | QUANTITY ORDERED TO BE SHIPPED | LOCATION | | | | | | | | | | | | | | |
| 41-7487.400.200 | Shovel, general purpose, PS QGO S-326 | | ea | 2 | CR | 1-2 | 100 | 200 | 1.50 | \$75.00 | 1 | | 50 | 50 | | | | | | | | | | | | | | | |
| | round point, type IV, long handle, 10" x 13". | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 138-4321.800.480 | Brush, paint, metal bound, flat No 24, | | ea | 1 | 24 | 3 | 8 | 8 | 4.31 | \$38.88 | 2 | | 6 | 6 | | | | | | | | | | | | | | | |
| | 4 3/4" wide. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost data indicated for information purpose only. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Posted to Stock</i> <i>records 3/14/46</i> <i>E. H. G.</i> <i>OK 682-20 Co. # 101.36</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Figure 27. Completed No. 1 order copy of War Department shipping document for shipment from a station.

SHIPMENT FROM STATION

CHART 12

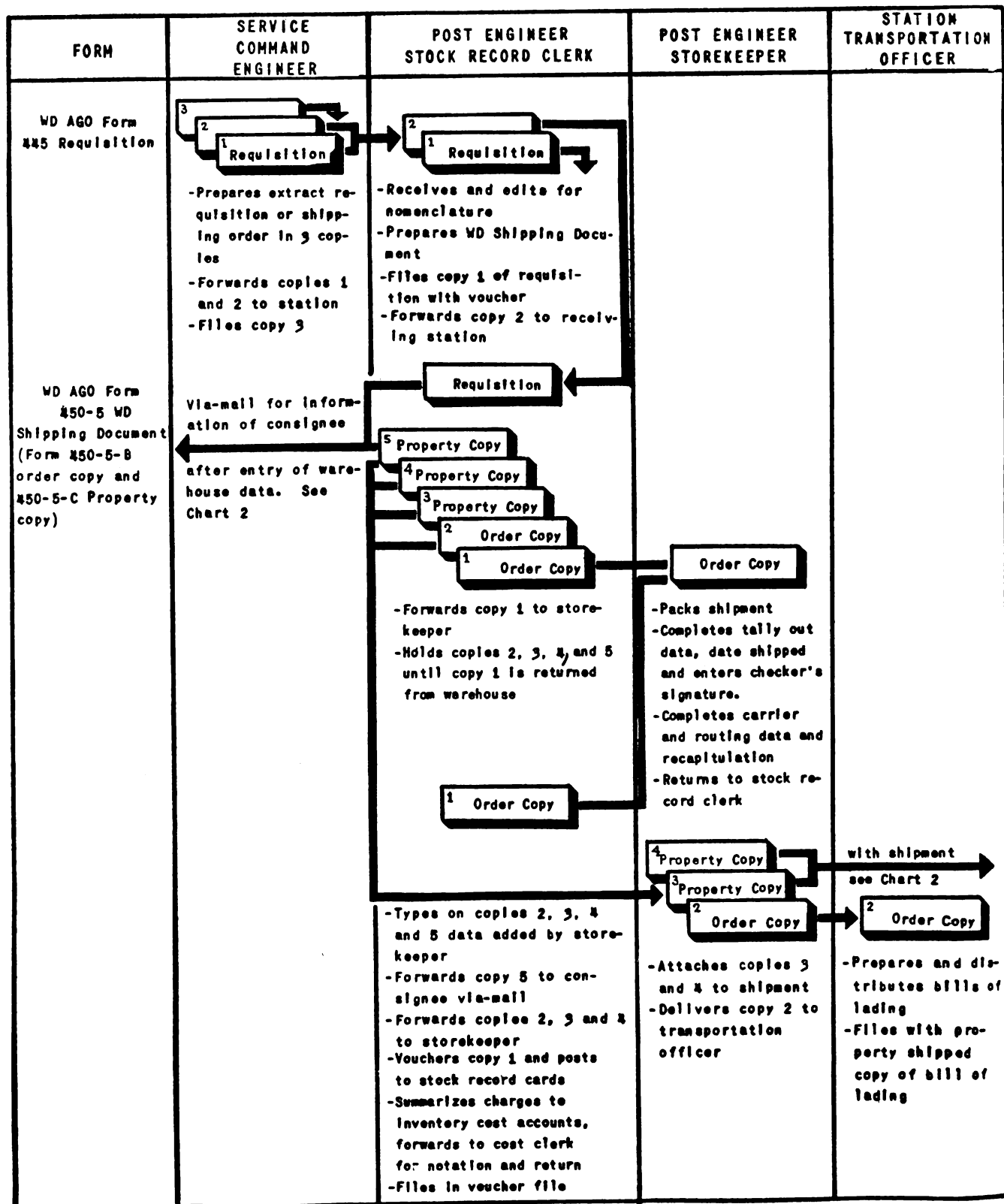


Chart 12. Shipment from station.

his jurisdiction, or combined shops responsible for repair, for assistance in determining whether unserviceable property is to be repaired or turned in to salvage officer. He determines disposition of unserviceable property, either installed or in stock, before item is removed so proper repair or disposition can be made and applicable accounting procedure followed. He reports major items of repairs and utilities property locally considered to be nonrepairable to service command before transfer to salvage officer. These items include utility plants, equipment and systems which exceed \$1,000 in cost, motor vehicles, and major power-operated construction and shop equipment. Additional items may be added at discretion of commanding general of service command, or Chief of Engineers. When such property becomes unserviceable, the post engineer transfers it to unserviceable property records, notifies service command engineer of condition, and requests him to furnish disposition instructions. The service command either approves disposition by salvage, indicates repair facility to which item is to be sent, or sends a technical inspector to determine appropriate disposition. The technical inspector determines whether work will be done in local repair shops under post engineer, local combined maintenance shops, commercial repair facilities, or established higher echelon War Department repair shops.

a. REPAIRABLE INSTALLED PROPERTY. Account for unserviceable installed property removed for repair as follows:

(1) When removed for repair and reinstallation without replacement, tag item to indicate source and deliver on hand receipt to local repair shop or commercial facility without transfer to stock record or unserviceable property record. No posting to installed property records is necessary.

(2) When removed for repair and replaced by another item, turn in unserviceable item to storekeeper who prepares debit WD AGO Form 5-102.

b. UNSERVICEABLE MEMORANDUM RECEIPT PROPERTY. When memorandum receipt property becomes unserviceable from fair wear and tear, account for it as follows:

(1) If repair can be accomplished without replacement, tag item to indicate person to whom it is charged and deliver to local repair shop. No posting to property records is required.

(2) When replacement is required, return item to storekeeper who issues replacement after making sure that person returning property is charged on memorandum receipt for it. The storekeeper ob-

tains the necessary repair as indicated in paragraph 104.

c. REPAIRABLE SUPPLIES IN STOCK. When supplies are damaged in storage or returned to storekeeper in unserviceable condition in accordance with *a* and *b* above, storekeeper inspects them and if repairable accounts for them as follows:

(1) If repairable within 10 days, deliver them on hand receipt to appropriate repair facility. When repaired, return them to stock. No recording on stock record cards is necessary.

(2) If not repairable within 10 days, transfer items to unserviceable property records by WD AGO Form 5-102 and deliver to appropriate repair shop on hand receipt. For class P items, use debit Form 5-102 issued at time of return to stock to transfer items direct from installed property records to unserviceable property records in accordance with paragraph 103.

d. NONREPAIRABLE SUPPLIES. Transfer supplies, whether in stock or installed, to local salvage officer immediately on determination that items are nonrepairable. Make transfer directly from stock or installed property records without formality of transfer to unserviceable property records.

(1) List such items on WD AGO Form 447 prepared in triplicate and certified as to nonrepairability.

(2) After original copy is receipted by salvage officer, assign voucher number and post as transfer from regular stock record, unserviceable property record, or as deletion from installed property record. Deliver duplicate and triplicate copies with nonrepairable property to salvage officer.

(3) When an item transferred to unserviceable property record is subsequently determined to be nonrepairable, list it on WD AGO Form 447 properly certified and deliver to salvage officer. Use copy 1 as credit voucher to unserviceable property records. Place following notation on post engineer's vouchered copy, *turned in on voucher No —* indicating voucher on which property was originally debited to unserviceable property records, indicating voucher on which property was originally debited to unserviceable property records.

e. SHIPMENT TO HIGHER ECHELON. List unserviceable property ordered to be shipped to a higher echelon War Department repair shop on WDSD marked *unserviceable property* and drop from regular stock, unserviceable, or installed property records, as appropriate. Assign the No 1 order copy of shipping document a voucher number

TRANSFER OF CLASS "P" SUPPLIES REMOVED FROM INSTALLATION TO THE UNSERVICEABLE PROPERTY RECORDS

Form: Requisition on Storekeeper, WD AGO Form 5-102

CHART 13

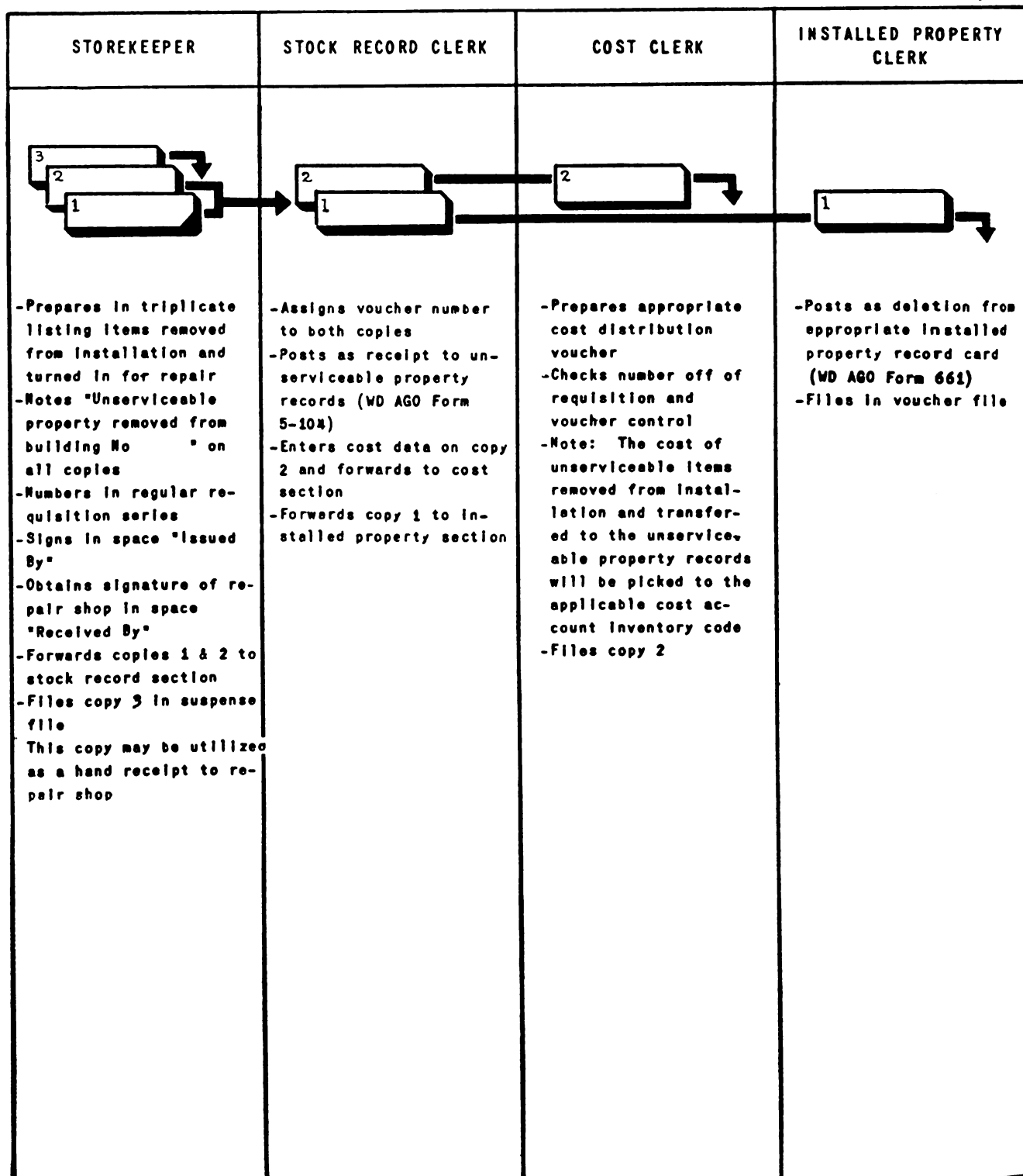


Chart 13. Transfer to unserviceable property records of class P supplies removed from installation.

TRANSFER OF UNSERVICEABLE SUPPLIES FROM STOCK TO UNSERVICEABLE PROPERTY RECORDS

Form: WD AGO Form 5-102 Requisition on the Storekeeper

CHART 14

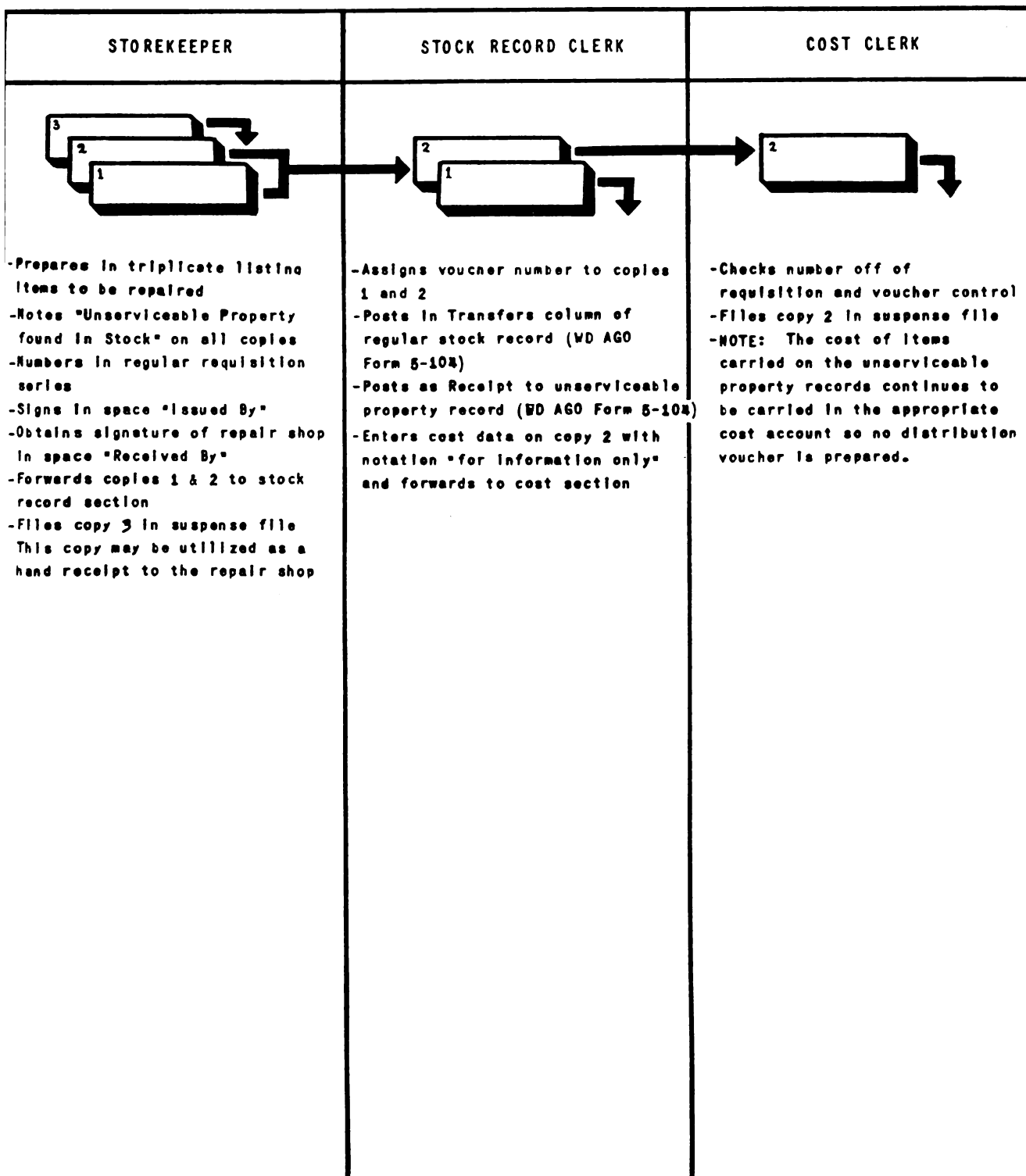


Chart 14. Transfer to unserviceable property records of unserviceable class M and P supplies in stock.

RETURN OF REPAIRED SUPPLIES TO STOCK FROM UNSERVICEABLE PROPERTY RECORDS

Form: Requisition on Storekeeper, WD AGO Form 5-102

CHART 15

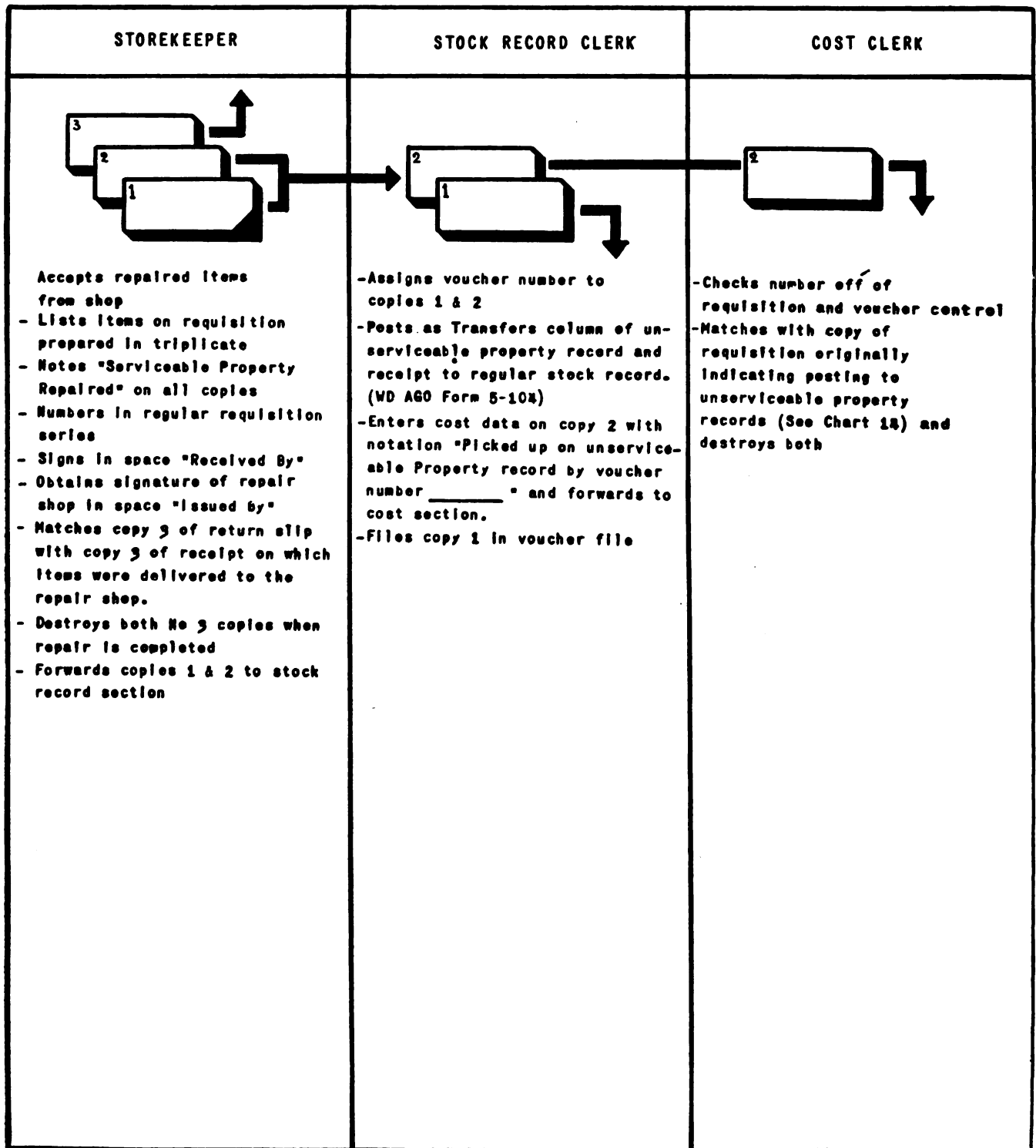


Chart 15. Return of repaired supplies to stock.

and post as a transfer from pertinent property records. When item on unserviceable property record is subsequently shipped to higher echelon repair shop, list it on WDSD marked and processed as indicated above. Make following notation on post engineer's voucher copy *turned in on voucher No —*, indicating voucher by which property was originally debited to unserviceable property record.

103. Establishing Unserviceable Property Records

a. PURPOSE. Establish unserviceable property records for following supplies:

(1) Unserviceable class P supplies which are removed for repair and cannot be repaired within 10 days, except items which are removed, repaired, and returned to installation without replacement.

(2) Unserviceable class M or P supplies in stock which cannot be repaired within 10 days.

(3) Major items of repairs and utilities supplies listed in paragraph 102 which are nonrepairable and are being held pending disposition instructions of service command engineer.

b. RECORD. Maintain record of unserviceable supplies on separate WD AGO Forms 5-104 clearly marked *unserviceable property*. Instructions for preparation, classification, nomenclature, unit, and stock record card described in section III are applicable. Maintain cost data on these records and include in appropriate inventory cost accounts. Drop cost of unserviceable repairs and utilities property *only when items are transferred to salvage officer or to another accountable officer*.

c. TRANSFER. Transfer supplies to unserviceable property record as follows:

(1) List unserviceable class P supplies indicated in paragraph 102a(2) on WD AGO Form 5-102 marked *unserviceable property removed from (build-*

ing No or facility) and process in accordance with chart 13.

(2) List class M or P supplies in stock which cannot be repaired within 10 days on WD AGO Form 5-102 marked *unserviceable property removed from stock*. Process this form in accordance with chart 14.

d. REPORT OF SURVEY. The responsible officer places class M property unserviceable through causes other than fair wear and tear which is not covered by a statement of charges on a report of survey. Process reports of survey in accordance with TM 14-904.

104. Repairing and Returning to Stock

The storekeeper obtains a work order for repair of unserviceable supplies turned in to the warehouse in accordance with paragraphs 102 and 103 above and delivers property to appropriate repair shop on hand receipt. When items that are transferred to unserviceable property records are repaired and returned to the warehouse, he lists them on Form 5-102 marked *serviceable supplies—repaired*, prepared and processed as outlined in chart 15.

105. Selling Supplies and Services

When selling repairs and utilities supplies or services under proper authority to individuals, agencies, or organizations, transfer accountability for supplies, cash, and charge accounts to sales officer. List supplies on WDSD and services on property turn-in slip. Prepare forms in triplicate, indicating items sold and their appropriate costs. Deliver copy 1, with cash and charge accounts to sales officer, who receipts copy 2 and returns it for use as credit voucher to post engineer's property accounts. Keep copy 3 as memorandum until return of receipted copy 2; then forward copy 3 to station property auditor. (See AR 35-6660 for further details.)

SECTION X

STOCK CONTROL AND EXCESS SUPPLIES

106. General Stock Control Policies

TM 38-220 gives the basic War Department policy on stock control, including responsibility for command and technical supervision over repairs and utilities stock control. The paragraphs below give the detailed procedures for disclosing, declaring, and processing post engineer repairs and utilities supplies for redistribution or disposal.

a. BASIS OF STOCK CONTROL. Control over stock is accomplished by careful supervision over purchases and requisitions of supplies and equipment. The basis for control is the principle that every item required in stock will be used at a rate which can be measured. The quantity used in the past is a guide for future requirements. *Actual control levels are based, however, on anticipated requirements and cannot be established mathematically from past issues.*

b. DISPOSITION OF EXCESS SUPPLIES. Concurrently with control over acquisition of additional materials, disposition must be made of those quantities of supplies in stock which are in excess of current requirements. In this manner, stocks are balanced to meet requirements and any excess on hand is made available for appropriate transfer or disposition.

107. Inventories of Stock

Make a physical inventory of all items of repairs and utilities stock at least once every 6 months. Section VIII gives methods of taking inventory and making necessary adjustments. Commanding generals of major commands may order special inventories.

108. Station Control Level

Normally, the station control level represents a 45-day supply on hand and a 15-day supply on order, a total of 60 days. However, when nearness to supply points or other factors permit ordering and receiving materials in less than 15 days, a station control level of less than 60 days is established. If replenishment of an item requires more than 15 days

ordering and shipping time, the depot is authorized to prescribe a station control level of more than 60 days. An exception is made of stand-by and seasonal items. Setting levels for stand-by and seasonal items is discussed in paragraph 109 below, and factors modifying station levels are set forth in paragraph 110. Issues posted to the new work-transfer column of the stock record card are not included in computing station control levels. The service command engineer is responsible for reviewing, revising, and approving station control levels in accordance with TM 38-220. Temporary levels based on estimated requirements are adjusted as soon as possible on the basis of actual issues and known or anticipated needs.

109. Setting Station Control Levels

The post engineer is responsible for establishing control levels for each item carried on repairs and utilities stock record cards. Paragraph 5c(3) gives definitions of classifications of supplies for stock control purposes.

a. NORMAL ISSUE ITEMS. Base station control levels for normal issue items on past issue experience modified by factors described in paragraph 110. Review stock record cards and use average issue experience for several successive periods to establish station control level. Use only items recorded in repairs and utilities use issues column as basis of establishing levels. The following explanations pertain to figure 28:

(1) Level of 60 estimated and temporary level set on 3 June.

(2) Issues to 15 July totaled 44. Level revised to that figure on basis of past experience and anticipated future needs. (Period and entry A.)

(3) On 12 September, stock on hand was reduced below reorder point and level was reviewed. Issues past 60 days totaled 26. Issues were declining sharply. Shop foreman indicated future use would continue on smaller scale. Level was reduced to 20, based on future requirements, eliminating necessity for reordering. Excess amounted to less

than 30-day supply and was not reported. (Period and entry C.)

b. STAND-BY ITEMS. Stand-by items normally show little if any issue experience. Give careful consideration and justification to classifying items as stand-by. Base stand-by levels on a safety factor plus, *when necessary*, a replacement factor. Determine safety factor according to possible emergency conditions and determine replacement factor by analysis of previous issues. Consider both factors in establishing the level only when emergency stock in excess of replacement factor is required. Consult technical inspectors from service command engineer's office in setting levels for stand-by items. Normally, when replacement factor is enough to justify maintaining a stock, consider item as a normal issue item and not as stand-by. Before establishing any item as stand-by, obtain approval of station commander who maintains lists of stand-by items and levels he has authorized.

c. SEASONAL ITEMS. Set levels of seasonal items

to show estimated amounts required for coming season. Base them on issue experience of comparable season of previous year. Revise levels at beginning and end of using season. The following explanations pertain to figure 29:

(1) Temporary level for 1944 season set at 2,000 feet on 12 February 1944. Purchase order initiated for balance required.

(2) Screening program completed 1 June. Level revised downward on 15 June to estimated 500 feet required for off-season use.

(3) Level reviewed 15 July. Issue experience following establishing revised level indicates temporary level was established at approximately the correct quantity. Level not revised until issue experience becomes more indicative of trend.

(4) (Not shown.) Level for 1945 season set at 1,700 feet based on 2-month issue during April and May 1944 and anticipated requirements for coming season.

d. CLASS M SUPPLIES. In determining station

☒ EXPENDABLE, EXCEPT FUEL

☐ CLASS "T" NONEXPENDABLE

☐ CLASS "H" OTHER THAN POWER-OPERATED MAINTENANCE EQUIPMENT

☐ CLASS "M" POWER-OPERATED MAINTENANCE EQUIPMENT

☐ FUEL

LOCATION

WAREHOUSE OR YARD
1089

RACK
6

SECTION

5

BIN
14

DATE

6/3

7/15

8/15

9/12

CONTROL LEVEL

760 FFR

44 FFR

44 FFR

22 FFR

REORDER POINT

45

30

30

15

NOMENCLATURE

PIPE, iron, cast, 125-lb pressure, reducing, threaded, FS WW-P 801, type A, black, class 1, 3" x 2 1/2" x 1".

UNIT

each

STANDARD PACK

STOCK No.

45-7453.502.510

| DUE IN—DUE OUT | | | | RECEIPTS AND ISSUES | | | | | | | | | | ON HAND | | |
|----------------|-----------|------------------|----------|---------------------|-------------|------------|------|-----------|--------------------|-----------------|---------------|-------|----------|---------|-------------------|--|
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED | RECEIVED | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND USE ISSUES | ISSUES ON H/R | | QUANTITY | VALUE | AVERAGE UNIT COST | |
| | | | BALANCE | BALANCE | | | | | | | QUAN. | TOTAL | | | | |
| 1945 | | | | | | | 6/3 | V 1083 | | | | | 60 | 60.00 | 1.00 | |
| | P.O. 946 | 60 | 60 | | 60 | 60.00 | 6/15 | R 1231 | | 14 | | | 46 | 46.00 | | |
| | P.O. 1307 | 34 | 34 | | | | 6/27 | R 1379 | | 20 | | | 26 | 26.00 | | |
| | P.O. 43 | 22 | 22 | | | | 7/8 | R 41 | | 10 | | | 16 | 16.00 | | |
| | | | | | 34 | 34.00 | 7/15 | V 31 | | | | | 50 | 50.00 | 1.00 | |
| | | | | | | | 7/19 | R 77 | | | | | 32 | 32.00 | | |
| | | | | | | | 8/10 | R 143 | | 10 | | | 22 | 22.00 | | |
| | | | | | | | 9/16 | R 172 | | 3 | | | 19 | 19.00 | | |
| | | | | | | | 9/21 | R 201 | | 4 | | | 15 | 15.00 | | |
| | | | | | 22 | 22.00 | 9/25 | V 75 | | | | | 37 | 34.00 | .94 | |
| | | | | | | | 9/29 | R 270 | | 5 | | | 32 | 30.12 | | |
| | | | | | | | 9/12 | R 302 | | 4 | | | 28 | 26.34 | | |

WD AGO Form 5-104
1 January 1945

THIS FORM SUPERSEDES WD AGO FORM No. 5-104, DATED 16 JULY 1944.
FORM NO. 5 (Cont.) (Unaltered), WHICH MAY BE USED UNTIL SUPPLIES ARE EXHAUSTED.

STOCK RECORD CARD
10-6140-2 U. S. GOVERNMENT PRINTING OFFICE

control level for tools and other class M supplies maintained in stock or issued on memorandum receipt, check issue and return activity to insure that level represents maximum quantity required for operating station plus replacement factor to cover shrinkage by loss or unserviceability. Determine levels by adding replacement issues for preceding 60 days to quantity normally out on memorandum receipt. Do not place items on memorandum receipt to increase levels. Establish reorder point for class M supplies as quantity issued on memorandum receipt plus three-fourths, or less, of replacement factor. Do not revise levels on class M supplies upward to provide for unusual temporary issues which exceed estimated normal maximum issue factor used in computing station control level. The following explanations pertain to figure 30:

(1) Temporary level of 95 set 1 March based on estimated requirement of 83 on Mem/R and a replacement factor of 12. Reorder point set at 92 ($\frac{3}{4}$ of 12 plus 83).

(2) Level revised on 1 May based on issues during March and April. Maximum out on Mem/R was 65. Replacements (postings in repairs and utilities use issue column) totaled 5. Control level therefore set at 70 and reorder point at 68 ($\frac{3}{4}$ of 5 plus 65). (Period and entry A.)

(3) Accordingly, 17 items declared excess 1 May and transferred 21 May.

(4) On 1 June, issues during April and May are reviewed. Changes in maximum quantity and replacement are not enough to revise level. Date of review and initials of reviewer indicated. (Period and entry B.)

(5) On 17 June, balance on hand plus quantity out on Mem/R falls below reorder point and a purchase order is initiated for 4 items (70 minus 66).

(6) On 1 July, issues during May and June are reviewed but no change made in control level. Review notation is made. (Period and entry C.)

| LOCATION | | DATE | CONTROL LEVEL | REORDER POINT | NOMENCLATURE | UNIT | STANDARD PACK | STOCK No. |
|-------------------|---------|------|---------------|---------------|--|--------|---------------|-----------------|
| WAREHOUSE OR YARD | SECTION | | | | | | | |
| 1089 | 14 | 2/12 | T 2000 | 1500 | CLOTH: wire, steel, galvanized, type D, 16 mesh, 36" wide. | lin ft | 100 ft | 42-5856.600.360 |
| RACK | BIN | 6/15 | T 500 | 300 | | | | |
| 6 | | 7/15 | 570 | 300 | | | | |

| DUE IN—DUE OUT | | | | RECEIPTS AND ISSUES | | | | | | | | ON HAND | | | |
|----------------|-----------|------------------|------------------|---------------------|-------------|------------|------|----------------|--------------------|-------------------|---------------------|---------|----------|--------|-------------------|
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED BALANCE | RECEIVED BALANCE | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | RAND U USE ISSUES | ISSUES ON M/R QUAN. | TOTAL | QUANTITY | VALUE | AVERAGE UNIT COST |
| 1945 | P.O. | | | | | | 1/17 | Bal. Put. Fund | | | | | 210 | 16.00 | .08 |
| 2/12 | 53 | 1800 | 1800 | | | | 2/15 | V 782 | | | | | 2016 | 160.00 | .08 |
| 4/26 | 70 | 900 | 900 | | | | 2/27 | R 117 | | 30 | | | 1980 | 158.40 | |
| | | | | | | | 3/21 | R 135 | | 60 | | | 1920 | 153.60 | |
| | | | | | | | 4/14 | R 242 | 200 | | | | 1720 | 137.60 | |
| | | | | | | | 4/26 | R 354 | | 600 | | | 1120 | 89.60 | |
| | | | | | | | 5/1 | V 943 | | | | | 2020 | 161.60 | .08 |
| | | | | | | | 5/4 | R 411 | | 500 | | | 1520 | 121.60 | |
| | | | | | | | 5/8 | R 476 | | 60 | | | 1460 | 116.00 | |
| | | | | | | | 5/17 | R 508 | | 30 | | | 1430 | 114.40 | |
| | | | | | | | 5/21 | R 592 | | 520 | | | 910 | 72.80 | |
| | | | | | | | 6/3 | R 623 | 210 | | | | 700 | 56.00 | |
| | | | | | | | 6/5 | R 843 | | 200 | | | 600 | 40.00 | |
| | | | | | | | 7/5 | R 86 | | 100 | | | 400 | 32.00 | |
| | | | | | | | 7/23 | R 107 | | 100 | | | 300 | 24.00 | |

e. **TEMPORARY LEVELS.** If no issue experience exists for an item but it is required for stock, establish temporary level when placing first order. Base level on best available estimate of requirements. Adjust temporary levels promptly when issue experience becomes available.

f. **SLOW-MOVING ITEMS.** Set level of zero for slow-moving items issued less than three times during preceding 90 days. This provision does not apply to stand-by items.

110. Factors Modifying Levels

Local conditions and changes cause certain factors to be considered in setting station control levels. The factors listed below may affect each type of item referred to in paragraph 109.

a. Changes in station occupancy.

b. Changes in use of station. For example, changing a station from an infantry training center to an armored force training center requires different

types and quantities of supplies for road maintenance, training aids, and the like.

c. Changes in number or types of offpost facilities to be maintained.

d. Changes in maintenance standards.

e. Issue of a substitute when an item is out of stock overstates issue experience of item being substituted and understates issue of the one out of stock. Standardization to maximum extent possible keeps such discrepancies to a minimum.

f. Purchases in standard package or commercial lots.

111. Establishing a Reorder Point

Compute a recorder point (par 5h) at three-quarters or less of station control level for each item carried in stock. For class M supplies, set reorder point at three-quarters or less of replacement factor, plus maximum quantity issued on memorandum receipt. Revise it each time control level is changed.

| LOCATION | | DATE | CONTROL LEVEL | REORDER POINT | NOMENCLATURE | | | | | | | | | | |
|-------------------|-----------|------------------|------------------|------------------|---|------------|------|--------------|--------------------|--------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| WAREHOUSE OR YARD | SECTION | 3/1 | 198 FFR | 92 | SAM: hand, crosscut, F3 G30-S-61, type H, 24-inch, 8-point. | | | | | | | | | | |
| 1089 | 18 | 5/1 | 70 FFR | 68 | | | | | | | | | | | |
| RACK | BIN | 6/1 | 70 FFR | 68 | | | | | | | | | | | |
| 9 | — | 7/1 | 70 FFR | 68 | | | | | | | | | | | |
| UNIT | | STANDARD PACK | | STOCK No. | | | | | | | | | | | |
| each | | | | 41-6267-240.080 | | | | | | | | | | | |
| DUE IN—DUE OUT | | | | | RECEIPTS AND ISSUES | | | | | ON HAND | | | | | |
| DATE | ORDER No. | QUANTITY ORDERED | RECEIVED BALANCE | RECEIVED BALANCE | QUAN. REC'D | TOTAL COST | DATE | REFERENCE | NEW WORK TRANSFERS | R AND U USE ISSUES | ISSUES ON M/R QUAN. | TOTAL | QUANTITY | VALUE | AVERAGE UNIT COST |
| 1945 | P.O. | | | | | | 1945 | | | | | | | | |
| 6/17 | 1241 | 4 | 4 | 0 | | | 3/1 | Sub But Fuel | | | 58 | 34 | 276 ⁰⁰ | 3 ⁰⁰ | |
| | | | | | | | 3/3 | MR #10 | | | 7 | 65 | 27 | 276 ⁰⁰ | |
| | | | | | | | 3/27 | V 832 | A | 2 | A | 25 | 270 ⁰⁰ | | |
| | | | | | | | 4/8 | MR #7 | | | 59 | 31 | 270 ⁰⁰ | | |
| | | | | | | | 4/23 | MR #22 | | | 4 | 63 | 27 | 270 ⁰⁰ | |
| | | | | | | | 4/29 | V 928 | B | 3 | B | 27 | 261 ⁰⁰ | | |
| | | | | | | | 5/4 | MR #7 | | | 52 | 35 | 261 ⁰⁰ | | |
| | | | | | | | 5/21 | V 1088 | 17 | | 18 | 210 ⁰⁰ | | | |
| | | | | | | | 6/2 | MR #13 | C | | C | 60 | 10 | 210 ⁰⁰ | |
| | | | | | | | 6/17 | V 1283 | | 4 | | 6 | 198 ⁰⁰ | | |
| | | | | | | | 6/20 | MR #11 | | | 5 | 65 | 1 | 198 ⁰⁰ | |
| | | | | | | | 7/7 | V 14 | | | | 5 | 210 ⁰⁰ | 3 ⁰⁰ | |
| | | | | | | | 7/21 | MR #9 | | | 69 | 11 | 210 ⁰⁰ | | |
| 5/1 | EX 1840 | 17 | 17 | 0 | | | | | | | | | | | |

Figure 30. Setting control level for class M supplies.

112. Reviewing and Revising Levels

The post engineer revises station control levels as requirements for stock change and reviews levels at least once each 60 days. The service command engineer may prescribe a schedule of review and reporting to insure that excess in given commodity groups is determined and reported, and requirements submitted simultaneously by all stations within the geographical limits of the command. The reviewer enters the date and his initials on stock record card for information of stock control inspectors. If the review of a level indicates that the level should be increased or decreased, the post engineer computes a new level and enters it, together with the date, on the stock record card. Minor changes in issue experience do not warrant adjustments in levels. The post engineer reports upward revisions in levels promptly to service command engineer and such changes are subject to approval by that office in accordance with TM 38-220.

113. Replenishing Stock

The stock record clerk prepares procurement requests when the net stock position falls to the reorder point and not before, unless needed to cover due-out requirements, WD AGO Form 5-125 (Request for Procurement Action). Submit each day a form listing items required to post engineer for approval. Prepare requisitions, purchase orders, or standard purchase requests, as appropriate, at regular intervals from this form for those items approved.

a. QUANTITIES. Do not purchase items in arbitrarily large quantities merely to realize quantity discounts. Slight variations over station control levels, however, are authorized for purchases of standard packages. To permit procurement in standard package lots, establish station control levels and reorder points at quantities which automatically provide for such purchases. For example, if post engineer uses approximately 40 pounds of a certain type of nails per month, station control level would normally be established at 80 pounds and reorder point at 60 pounds. This would require procurement of 20 pounds each 15 days. Total value of nails purchased each time would amount to approximately \$1. In this case, because of the low value of supplies, control level and reorder point should be established to permit purchase in standard package lot. If it takes approximately 10 days to replenish stock, a reorder point of 20 pounds would guarantee against stock depletion. The control level should be established at 120 pounds and reorder point at 20 pounds

to permit purchase of nails in a standard 100-pound keg.

b. CANCELING ORDERS. When a change in condition makes shipment of items on order unnecessary, cancel order promptly and delete as a due-in on stock record card.

114. Reporting Excess Supplies

Report excess repairs and utilities supplies each month to service command, ASF, attention service command engineer, on WD AGO Form 5-65 (Repairs and Utilities Excess Property Report) (Reports Control Symbol EUG 74). Service commands may schedule submission of the reports provided all items are covered each month. Property reported as excess is frozen at reporting station. Obtain approval for withdrawing excess for local use from service command engineer, who must also obtain approval from division engineer if supplies have been transferred to his jurisdiction. In emergencies, stations can use excess stock as necessary and immediately notify service command of stocks consumed. Do not transfer excess stocks to other technical services or organization on the post without approval of service command. When transfers are approved, make them without reimbursement only to agencies operating from appropriate funds; obtain reimbursement in all other cases.

a. ITEMS REPORTED. Items reported include those centrally procured and fall in the following categories:

(1) Items for which net stock position exceeds station control level or, when authorized, station disposal level.

(2) Items issued less than three times during preceding 90 days, except stand-by and seasonal items which are not in excess of latest revised level.

b. EXCEPTIONS. The following exceptions to a above are authorized and such items need not be reported:

(1) Excess quantities that can be liquidated at station within 30 days or less (normally, one-half of station control level).

(2) Transfer line items, whose value is less than \$5 or whose quantity is less than the standard package or packing unit direct to local salvage officer for sale as a small lot, except when it is desired to retain the items for stock. The service command engineer may specify that critical items be reported, irrespective of value or quantity of excess.

(3) At stations which have been specifically designated for retention of permanent military establish-

ment, quantities which will be required for issue during the next 6 months need not be reported as excess.

115. Preparing Excess Report

Prepare report in triplicate for each excess item. Forward original and duplicate to service command engineer, retain triplicate at reporting station, and clip to stock record card until disposition of excess is complete. List complete information in applicable spaces of WD AGO Form 5-65, Repairs and Utilities Excess Property Report, as follows:

a. NOMENCLATURE. Enter basic noun designation first and follow with complete detailed description of item as shown on stock record card to permit positive identification. Correct and resubmit reports returned to post for lack of detailed nomenclature.

b. UNIT. Enter unit of issue as indicated on stock record card.

c. CONDITION. Record condition of serviceable excess item using symbols listed below:

- N—New.
- E—Used—Reconditioned.
- O—Used—Usable without repair.
- R—Used—Repairs required.
- X—Items of no other value as originally intended but of possible value other than as scrap.
- 1—Excellent.
- 2—Good.
- 3—Fair.
- 4—Poor.

Always use a letter-number combination to describe condition. For example, N-1 indicates new and in excellent condition; O-3 indicates used-usable without repairs and in fair condition. When identical items are declared but more than one condition is involved, submit an individual report for each condition.

d. STOCK NUMBER. Enter stock number shown on stock record card. When stock number is not available, insert Federal class number. Prefix locally assigned numbers by letter L and the Federal class number.

e. DATE. Enter date report is prepared.

f. NET STOCK POSITION. Enter net stock, computed by adding quantity on hand, quantity issued on memorandum receipt, and quantity due-in, and subtracting quantity due-out. In considering quantity due-in, do not include items scheduled on long time procurement for delivery. Normally, amount due-in includes items scheduled for delivery within 15 days of date of report.

g. STATION CONTROL LEVEL. Enter station control level shown on stock record card, or disposal level, whichever is appropriate.

h. EXCESS. Record any excess, computed by subtracting station control or disposal level from net stock position. (Item 6 minus item 7.)

i. UNIT PRICE. Indicate average unit cost, shown on stock record card, to nearest cent.

j. VALUE OF EXCESS. Enter value of excess

| | | | |
|---|----------------------------|---|--|
| 1. NOMENCLATURE SHOVEL: General purpose, FS GGG S-326, round point, type IV, long handle, No 2, 10" x 13" blade. | | | |
| 2. UNIT ea | 3. CONDITION 0-2 | 4. STOCK NUMBER 41-7487.400.200 | 5. DATE 20 Feb 45 |
| 6. NET STOCK POSITION 466 | | DISPOSITION RECORD | |
| 7. STATION CONTROL LEVEL 382 | | DATE 3/14 | TRANSFERRED 50 |
| 8. EXCESS 84 | | BALANCE 84 | |
| 9. UNIT PRICE 1.51 | | 34 | |
| 10. VALUE OF EXCESS 126.84 | | | |
| 11. ISSUE LAST 90 DAYS 379 | | | |
| 12. POST ENGINEER'S REMARKS | | | |
| 13. STATION Fort School, Va | | | 14. SERIAL NUMBER OF REPORT 1770 |
| W. D. A. & C. FORM NO. 5-65 1 OCTOBER 1944 R & U EXCESS PROPERTY REPORT | | | CONTROL APPROVAL SYMBOL EUG - 74 |

which is product of quantity excess multiplied by unit price. (Item 8 times item 9.)

k. **ISSUE LAST 60 DAYS.** Enter total entries in repairs and utilities use issues column on stock record card for last 60 days. For class M property, this is the greatest quantity issued on memorandum receipt.

l. **POST ENGINEER REMARKS.** When items reported excess are not in usable condition, give brief summary of repairs necessary or condition. Also, give justification for control levels established which exceed by more than 10 percent the normal issue for preceding 60-day period, such as stand-by emergency, package lot, seasonal issue, and the like. Do not justify items required for authorized new work projects. Post such items to stock record cards as due-out and take into account when net stock position is computed. Use of the following symbols instead of remarks is authorized:

STB—Stand-by, emergency.

SEA—Seasonal.

PKG—Standard package lot.

m. **STATION.** Write in name of reporting installation and location. Do not abbreviate too extensively.

n. **SERIAL NUMBER OF REPORT.** For positive identification, number WD AGO Forms 5-65 in simple single sequence starting with number 1. Start a new series each fiscal year. Use report numbers only for identifying reports and not for property classification.

o. **DISPOSITION RECORD.** List quantity entered as excess in item 8 under *balance*. As service command engineer disposes of excesses, maintain record of amounts transferred and available balance on individual forms at both station and service command headquarters. Do not consider this an additional set of stock records, but merely a convenient means of maintaining correct balances of reported excess. Do not drop property from WD AGO Form 5-104 until disposition instructions are received and documents prepared transferring accountability. For authorized withdrawals by reporting station, correct balance on Form 5-65 on authority of service command approval. For such withdrawals no transfer document is necessary. Clip retained copy of excess report to pertinent stock record card for convenience in posting.

116. Determining of Condition of Excess Stocks

Prepare excess reports in stock record section from

for determining condition of excess and entry of item 3 on WD AGO Form 5-65. Verify quantities reported and tag or identify property in stock as excess. Separate excesses from other stocks as soon as possible. Normally, report only serviceable items; however, equipment in need of repairs and items which may be serviceable for purposes other than normal use may be reported if complete information is furnished about repairs required and condition. The service command then issues instructions to ship, repair, or turn over to salvage officer. Notify service command engineer of quantities later reported as excess but discovered to be unserviceable and dispose of items as outlined in section IX.

117. Processing Excess Reports in Service Command

This paragraph gives procedures for the service command engineer to follow in reviewing, screening, and processing Forms 5-65. Complete this action within 10 days of receipt. Return reports which are incomplete or contain insufficient nomenclature to station for correction and resubmission. Return both copies of incorrectly prepared forms.

a. **DISPOSAL BY SERVICE COMMAND.** (1) When the cost, estimated if unknown, of all substantially similar items excess at any one time and place does not exceed the monetary limitation established for nominal quantities in War Department Procurement Regulations, two copies of the report may be returned by the service command engineer to the station with instructions that items be disposed of locally as salvage in accordance with War Department Procurement Regulations and TM 38-505.

(2) When it is known that an item is fast moving or that a need for it exists in the service command, file original copy of excess report by nomenclature in an active file for a 30-day redistribution period. File duplicate copy by name of station. Maintain current record of disposition action and balances of excess on original copy.

(3) Items required to bring service command engineer warehouse stocks up to authorized stock level may be transferred to that warehouse.

b. **SCREENING BY DIVISION ENGINEER.** Report items not locally disposed of or redistributed to division engineer for screening.

(1) Balance amount on duplicate copy with amount on original. Do not record each transaction on duplicate copy. Line out original balance reported on duplicate copy and record final balance.

(2) Forward both copies of report to division

118. Action by Division Engineer

The division engineer processes excess reports forwarded to him for screening and disposal as follows:

a. Edits excess reports for troop supply items, standard engineer supply items, and items suitable for overseas class IV usage. He withdraws these items from stations and orders them to depots or processes them in accordance with instructions of Chief of Engineers.

b. Issues following disposition instructions to post engineers as soon as possible and not later than 15 days after receipt of reports:

(1) Shipment of excess supplies to division engineer.

(2) Shipment of excess supplies to another agency.

(3) Transfer of any remaining items or groups of items which may be classified as small lots to station salvage officer for sale in accordance with War Department Procurement Regulation No. 7 and TM 38-505.

(4) Transfer of all remaining items to station surplus property officer.

119. Redistributing by Service Command Engineer

Much of the material and equipment reported as excess by stations can be used by other stations. Fill

authorized station requirements from available excess stocks, thereby reducing purchase action. As requisitions are received, review excess reports held for period permitted under 117a(3), if possible, supply from retained excess stocks.

a. SERVICE COMMAND LISTS. Publish general list of items retained for redistribution and distribute to each post engineer in service command. It is not necessary to name exactly items retained, quantities available, or location, but list, in general, only type of items retained. Change list from time to time according to change in availability of excess stock. Issue specific instructions to class I, II, and IV stations prohibiting local purchase of items as long as list is effective. Advise commanders of air forces and air force commands that lists have been furnished to class III stations under their jurisdiction which are within geographical limits of service command, ASF.

b. OTHER LISTS. Use excess lists of division engineers, Commerce Department, Reconstruction Finance Corporation, and other agencies to maximum extent before authorizing local purchase. When items are available from Commerce Department, Reconstruction Finance Corporation or other government agencies, extract requisitions from posts and forward to proper agency. Cite appropriate post's funds or funds available to service command on requisition, and use Standard Form 1080 to transfer funds.

SECTION XI

REPAIRS AND UTILITIES WAREHOUSING

120. Purpose

a. GENERAL. The instructions in this section are a guide to warehouse operations and can be adapted to fit local conditions.

b. OBJECTIVES. The primary objectives of warehousing are to accomplish the following:

(1) Maximum use of existing space. Avoid new construction and extensive alterations to warehouse facilities.

(2) Conservation of time and manpower.

(3) Speeding up of supply operation.

(4) Conservation of supplies by avoiding reorders of material in stock which cannot be located when required.

121. Preparing Warehouse Layout

The first step in efficient storage operations is devising a lay-out plan to fit the type and scope of property in use at the station. Details of the plan depend on the type and amount of supplies handled and local operational conditions. In general, the most practical plan is a single warehouse with an adjacent open storage area located in the vicinity of the post engineer shops and offices. Keep number of points of issue for repairs and utilities supplies to an absolute minimum consistent with efficient operations. Prepare warehouse lay-out plans in accordance with the following:

a. SHIPPING AND RECEIVING DEPARTMENTS. Place issuing and shipping department at one end of building and receiving department at other end, when local conditions permit. When volume of supplies is small, place receiving and shipping departments in one common area. Provide enough space for receiving and issuing supplies to eliminate using aisles and walkways for these functions.

b. BINS. Arrange bins with smallest size openings closest to issuing and shipping department.

(1) Place one main aisle from 4 to 6 feet wide between receiving and issuing departments. Exceptionally large warehouses may require two or

more main aisles. Place bins at right angles to main aisle.

(2) A maximum length of 50 feet for a bin section is recommended. Arrange various sizes of lateral or cross aisles, depending on size of bins or racks facing aisle. Suggested sizes for cross aisles are:

(a) 30 inches between small bins.

(b) 36 inches between large bins.

(c) 48 inches between racks.

(d) 60 to 72 inches between decks.

c. FIRE AISLES. Do not maintain fire aisles between stored supplies and outer walls, regardless of type of construction (except for supplies presenting special hazards and requiring special precautions).

d. LOADING FACILITIES. Provide loading and unloading facilities so materials can be loaded directly from truck or railroad car into warehouse.

e. SPACE FOR EXCESS ITEMS. Provide space for separating items reported as excess. In general, equip this space with same size and type of bins, decks, and racks as main warehouse. When possible, store excess items in a separate building.

f. USE OF ITEM. Consider end use of item. Store items of same major group in one place; for example, keep all electrical items in one place, plumbing supplies in another, and the like. When feasible, store items of each federal class together within major group.

122. Allotting Bin Space

To use warehouse bin space to the maximum, provide bins of proper size. Except for fast moving items, make bin large enough to hold contents of standard pack plus few additional pieces. The following suggestions are a guide for efficient use of bins:

a. SIZE. A minimum of four sizes is recommended. List the available sizes of bins and assign each size an identifying number, as follows:

| Bin-size number | Bin size | | | | | Total cube |
|--------------------|----------|---|-------|---|-------|---------------|
| | Height | | Width | | Depth | |
| 1 | 6 | × | 6 | × | 12 | 432 |
| 2 | 6 | × | 12 | × | 12 | 864 |
| 3 | 12 | × | 12 | × | 12 | 1728 |
| 4 | 12 | × | 18 | × | 24 | 5184 |
| 5 | 21 | × | 36 | × | 24 | 18144 |
| 6 | 21 | × | 36 | × | 36 | 27216 |

b. **TOTAL BIN SPACE.** Measure all items in stock to determine their cube. Multiply cube of item by station control level to determine total bin space required. Allow for amount stored in reserve locations. List these figures under column for bin which it will most nearly fill, as follows:

| Bin size 1 Cube-432 | Bin size 2 Cube-864 | Bin size 3 Cube-1728 | Bin size 4 Cube-5184 |
|------------------------|------------------------|-------------------------|-------------------------|
| 400 | 654 | 1008 | 3498 |
| 105 | 558 | 1590 | 5000 |
| 357 | 860 | 990 | 2000 |

c. **NUMBER OF OPENINGS.** Compute total number of openings of each size of bin required by counting listings under each of headings and allowing factor of 15 percent expansion for new items to be stocked. The 15 percent expansion factor is only an average; determine exact percentage at each post, considering amount of excess on hand and future requirements of post for repairs and maintenance.

d. **NUMBER OF BINS.** Determine number of bins of each size available in warehouse and compare it with number of bins required. If bins of required size are not available, construct new ones or remodel old ones by installing bin dividers.

e. **USE OF BIN SPACE.** Make periodic checks of use of bin space. Compare total number of unused bin openings with total available for each size and compute percentage of each size unused. Since items are stocked by major groups and uses, break these figures down by these groups. If number of bins of one size assigned to a group is in excess of requirements and number assigned to another group is deficient, transfer section from one group to the other. Also, if necessary, remodel large bins not required in one area into small bins and transfer to area where small opening bins are needed.

123. Storage Lay-out Charts

After storage lay-out of warehouses and yards is determined, prepare and post lay-out charts in conspicuous places throughout office and warehouse. These charts are of two types: a lay-out of post showing location of storage points, and a lay-out of each warehouse and materials yard showing location of different classes of property.

124. Storage Principles

The following factors affect the efficient operation and utilization of storage space:

a. **OPEN STORAGE.** (1) *Definition and use.* Store items which resist deterioration in the open. In general, such items include castings and structural steel, clay and concrete pipe, construction equipment, oils and greases when in barrels, and the like. Provide dunnage or foundations to keep supplies off ground, provide ventilation, and prevent accumulation of surface water. To do this, use logs, stone, cinders, or macadam. Follow preventive maintenance instructions on care and preservation of supplies.

(2) *Layout.* The following principles apply to laying out open storage areas:

(a) Divide yard into areas and subdivide areas into blocks.

(b) Keep hauling distances from unloading point short. Arrange aisles and roadways to provide straight-line flows of supplies between unloading point and storage points.

(c) Stock items by major groups end uses and, when feasible, by federal classes within major groups.

(d) Store and arrange items to avoid rehandling.

b. **WAREHOUSE STORAGE.** Store those items which require protection of a building or require binning in warehouses. Be careful in storing and handling items to prevent damage. Provide adequate lighting to avoid accidents, increase efficiency, and reduce mistakes in tallying. Normally, ceiling lights are enough for handling supplies piled or stacked and drop-cord lights are effective for items stored on shelves and in bins.

c. **ADEQUATE SECURITY.** Make frequent checks of items particularly liable to theft. Allow only authorized persons in warehouse and storage areas.

d. **FIRST-IN FIRST-OUT.** Give stock longest on hand priority in issue to minimize deterioration and provide turnover. The *first-in, first-out* principle of issue prevents deterioration in storage and takes ad-

vantage of minor changes in style or model of manufactured items.

e. **POST ENGINEER RESPONSIBILITY.** The post engineer is personally responsible for taking adequate measures to assure the preservation of stock in storage against deterioration and corrosion.

125. Stock Locator System

Establish and maintain a locator system for each warehouse and storage location. The prescribed system consists of an alphabetical card index of the location of items stored in warehouses and yards. It enables the storekeeper to locate items quickly when received for stock or required for issue and to follow established nomenclature.

a. **ESTABLISHING LOCATION CODES.** Use separate types of location codes in numbering storage areas, one for warehouse storage and one for open storage. Use series of four numbers for warehouse location code-building, section, tier, and bin. Use series of three numbers for open storage location code-yard, area, and block.

(1) **Buildings.** Number each building, yard, and shed. Use numbers of buildings presently assigned by post.

(2) **Bin sections.** Number bin sections consecutively, beginning with bins closest to issue point.

(3) **Tiers.** Number tiers from bottom to top within each section.

(4) **Bins.** Number bins consecutively within tiers from left to right.

(5) **Yards.** Lay out open storage yard in square areas and number areas consecutively. Divide these areas into four blocks and number blocks clockwise, starting with 1 in upper left-hand corner.

b. **IDENTIFICATION.** Use bin cards and open storage cards to facilitate identification of materials located in these storage areas. Record *exact* nomenclature, stock number, unit of issue, and regular and reserve locations on bin card WD AGO Form 5-107 (Bin Card) as recorded on stock record card. Do not maintain running balances of quantities on hand on bin cards.

(1) **Large and bulky items.** Identify large items in warehouse or yard by tagging them. When two or more of an identical item are stored together, tag only one. Identify bulky items by stenciling information with permanent rustproof paint in conspicuous place on item.

(2) **Technical equipment.** Tag items of technical nature not readily identifiable to layman so loss of

Figure 32. Bin card.

bin card would not prevent reidentification; for example, items such as equipment repair parts, electrical distribution equipment, and the like.

c. **ASSIGNMENT OF STORAGE LOCATION.** The storekeeper determines which type of storage space is required for each item and assigns items to specific locations. Notify him of type and quantity of items to be received for stock so proper storage arrangements can be made.

d. **RESERVE LOCATIONS.** If desirable, maintain a reserve location of an item to conserve readily accessible bin and storage space near point of issue. As stock in regular location is depleted, replenish it by transferring items from reserve location. Make notation of reserve stock storage point on bin card at regular location. Identify reserve stock by a bin card and note location of reserve stock on locator card.

e. **LOCATOR CARD.** Prepare a stock locator card WD AGO Form 5-108 (Stock Locator Card) as soon as stock location is determined and mark location on suitable bin or open storage cards. File locator cards alphabetically or by federal class in a place accessible to storekeeper. Use these cards as an aid both in issuing materials and in storing materials on receipt. Also, indicate reserve location of

item on locator card. Prepare requisitions on storekeeper from information on locator card.

f. **STOCK LOCATOR REPORT.** When location of stock is changed, forward a report on a locally reproduced form similar to figure 34 (WD AGO Form R-5376) to stock record clerk for correction of location information on WD AGO Form 5-104. Use stock location reports also to verify nomenclature and stock number on locator cards.

discrepancies in location information discovered by location survey immediately. Make additional surveys when it is found that location information is inaccurate.

126. Receiving and Issuing

a. **GENERAL.** Best control over the flow of materials is possible when one point of receiving and one point of issuing supplies are established. Additional points of receipt and issue may be established as necessary.

| | | | |
|--|--|---------------|-----------|
| STOCK No. 42-6028.300.100 | | | |
| NOMENCLATURE NAIL, wire, steel, FS, FF-N-101, common, class 11A, bright, 10d | | | |
| UNIT lb | CLASSIFICATION <input checked="" type="checkbox"/> EX <input type="checkbox"/> P <input type="checkbox"/> M | | |
| REGULAR LOCATION | | | |
| WHSE YARD | SECT AREA | TIER BLOCK | BIN |
| 1089 | 5 | 8 | 13 |
| | | | |
| | | | |
| RESERVE LOCATION | | | |
| WHSE YARD | SECT AREA | TIER BLOCK | BIN |
| 1089 | 16 | 4 | -- |
| | | | |
| | | | |

WD AGO FORM 5-108 Stock Locator Card
1 AUG 1945 ☆ GPO 16-45791-1

Figure 33. Stock locator card.

g. **CHANGES IN STOCK LOCATION.** When either regular or reserve stocks are moved, correct bin card and transfer with stock to new location. Note new location on next line of stock locator card and rule out old location. When space for changes in location is completely filled and another change is made, prepare new card and destroy old card.

h. **LOCATION SURVEY.** Normally, make location survey concurrent with regular inventories. Correct

| | |
|---|------------------------------------|
| <input type="checkbox"/> STOCK RELOCATION | <input type="checkbox"/> NEW STOCK |
| STOCK NUMBER _____ UNIT _____ | |
| NOMENCLATURE _____ | |
| _____ | |
| _____ | |
| OLD LOCATION: | |
| Whee _____ | Sec _____ Tier _____ Bin _____ |
| NEW LOCATION: | |
| Whee _____ | Sec _____ Tier _____ Bin _____ |
| _____ | |
| STOREKEEPER _____ | |

WD AGO FORM R-5376
1 APR 1946

Figure 34. Stock location report.

b. **GUIDES FOR OPERATIONS.** The following suggestions are guides to efficient operations:

- (1) Make no issues without written authority.
- (2) Make sure personnel at receiving and issuing points familiarize themselves thoroughly with procedures in section II, VI, and VII. Make sure they are acquainted with all property forms, because one of these forms is required for every movement of property in or out of warehouse.
- (3) Prepare all forms legibly and accurately. Do not type requisitions on storekeeper.
- (4) Provide safe place for all papers while they are in warehouse to prevent their being soiled, damaged, lost or overlooked.
- (5) Forward all completed papers covering move-

ment of property to stock record clerk regularly each day.

(6) Check and total all receipts and issues of supplies carefully and accurately. Check each incoming shipment immediately on receipt and before placing materials in stock. Check issues as delivered to workmen and outgoing shipments at last possible moment before supplies are delivered for transportation.

(7) Store materials ordered for a specific project or repair separately on receipt and notify appropriate shop. Notify post engineer if supplies are not picked up within a reasonable time.

(8) Separate property which becomes unserviceable while in warehouse from regular stock and handle as prescribed in section IX.

127. Packing, Crating, and Marking for Shipment

When shipping instructions for excess property are received from the service command engineer, it is important that the property be shipped promptly and that it be properly packed, crated, and marked to protect it against the hazards of shipping. Broad principles of packing all property for shipment from the station are outlined below.

a. SELECTION OF CONTAINER. Design container to meet hazards of shipments. Since repairs and utilities supplies are normally shipped domestically, containers are not as rigid as for export shipments. To conserve materials, avoid elaborate containers. Some of the factors to be considered in selecting the proper container are—

(1) *Size of item.* This factor influences the kind and number of reinforcing cleats, battens, and metal straps and thickness of lumber to be used in crating.

(2) *Weight of item.* This factor usually determines thickness of lumber used and number, size, and method of applying and reinforcing battens and strapping.

(3) *Value of item.* Construction of exceptional strength is justified to protect articles of great value from damage and pilfering.

(4) *Transportation hazards.* Transportation hazards depend on type of carrier and amount of rehandling. Shipments by post engineer truck direct to ultimate user require a less rigid type of packing and crating than required for transcontinental LCL shipment involving many rehandlings.

ES OF CONTAINERS. Six types of shipping in general use today and descriptions of

their use are listed below. More detailed information relative to their construction and use is contained in the Joint Army Navy (JAN) Specifications listed beside them.

(1) *Nailed-wood shipping crates* (Specification JAN-P-104). Such crates are either of the skid type or the sill type. They are normally used for materials mounted on the base of the crate. The base gives the support for the material. Sides are for protection only. This type of container is rigid, sturdy, and provides high resistance to shock. It is suitable for items weighing more than 1,000 pounds.

(2) *Cleated-plywood shipping boxes* (Specification JAN-P-105). This container is similar to the nailed-wood shipping crate. Plywood is used for sides instead of thick boards. This container resists shock well, is not easily punctured, is easily handled and comparatively light. Nails are used to fasten cleats to plywood and either flat-metal or round-wire straps applied over cleats. Maximum weight limit for this container is approximately 1,000 pounds.

(3) *Nailed-wood shipping boxes* (Specification JAN-P-106). This type of container is similar in many respects to the nailed-wood crate except that it lacks frame members and skids. The outside cleats facilitate handling. This container is used to ship articles covering a wide range of sizes and weights. Generally, weights should not exceed 1,000 pounds.

(4) *Wire-bound shipping boxes* (Specification JAN-P-107). The principle of this container is to use steel-wire cleats and relatively thin boards to obtain the strength contained in nailed-wood boxes through the use of thick boards. Strength is determined by the size of cleats at end of box, thickness of board, and number and diameter of binding wire. Wire is stapled to cleats and boards and is continuous around girths of box. Maximum shipping weight should not exceed 500 pounds. This container has high resistance to shock, is easy to assemble, handle, and store. It is excellent in stacking and has low cubic displacement.

(5) *Fiber-board shipping boxes* (Specification JAN-P-108). This container is made from fiber board, is easy to handle and set up, and can be closed tight against dust. Straps are either flat metal or wire. It is not practical for fragile items except when items are further protected by excelsior, paper wrappings, and the like. The weight normally should not exceed 70 pounds.

(6) *Miscellaneous containers.* In addition to those shipping containers mentioned above, barreled metal drums, fiber drums, plywood drums, bags (paper and textile), bales, and bundles are also authorized for specific use.

c. MARKING PACKAGES. Be sure that only serviceable items and those ordered to be shipped are packed. Mark each item for identification as it is packed. Stencil or plainly mark consignee's address on container with good grade of marking ink or paint.

(1) Minimum size of marking is 2 inches and maximum size is 6 inches. Five-inch markings are recommended when practicable.

(2) Number packages in shipment consecutively

to assist in locating and segregating them from other shipments.

(3) Use stencils instead of brush marking if possible.

(4) Mark out previous markings when containers are re-used.

(5) Mark containers for fragile supplies properly with such notices as *Fragile*, *Handle with care*, *Glass*, and the like.

(6) Mark packages containing inflammables and/or explosives as required by government regulations.

(7) Tack copies 3 and 4 of WDSD on package or in car as indicated in chart 12.

APPENDIX

EXPENDABILITY CLASSIFICATION OF REPAIRS AND UTILITIES SUPPLIES

E—Expendable

P—Class P nonexpendable

M—Class M nonexpendable

| <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> |
|-------------|-----------------------|-------------|--------------------------|-------------|-------------------------------------|-------------|----------------------------------|
| E | Acid | E | Battery | E | Bracket, shelf | M | Cart, fire hose |
| E | Adhesive, paste | E | Beaker, glass | E | Brad, wire | M | Case, carrying |
| M | Adze | E | Beam, cross | E | Branch, pipe | E | Cement |
| P | Aerators, mechanical | E | Bearing | E | Breaker, circuit | E | Chain, anchor |
| M | Agitator, paint | P | Bell, alarm electric | M | Breaker, paving | M | Chain, log |
| P | Air conditioning unit | E | Belt, drive | E | Brick, fire | E | Chalk |
| E | Alcohol | P | Bench, work | E | Briquette | E | Charcoal |
| M | Altimeter, surveying | E | Bend, pipe | E | Broom, corn or fiber | E | Cheesecloth |
| E | Alum | M | Bender, rail | M | Brush, paint | M | Chests, tool |
| E | Aluminum, sheet | M | Bevel, carpenters | M | Bucket, coal | M | Chisel |
| M | Ammeter | E | Bibbs, hose | P | Bucket, fire | P | Chlorinator |
| E | Ammonia | M | Binoculars | E | Buffer, abrasive | E | Chlorine |
| E | Amonium | M | Bit, hand tool | M | Buffer, farriers | P | Circulator, hot water |
| E | Anchor, guy line | E | Bit, machine tool | M | Buggy, concrete | E | Clamp, hose |
| M | Anemometer | E | Blade, saw, hack or band | E | Building unit, pre-fabricated panel | M | Clamp, toolmakers |
| M | Angledozer | E | Blank, end, pipe | E | Bulb, incandescent (lamp) | E | Clay, fire |
| E | Antifreeze | M | Blanket, rubber | M | Bulldozer | M | Cleaner, pipe line |
| P | Anvil | M | Block, valve lapping | P | Bulldozer, tractor | E | Cleat, awning |
| M | Apron, blacksmith | P | Block, snatch | E | Buoy | E | Clevis |
| E | Arrestor, lightning | E | Blower, centrifugal | E | Bushing, pipe | M | Climber, pole, linemans |
| E | Asphalt | M | Board, bristol | E | Button, push | E | Clip, cable |
| M | Auger | M | Board, drawing | M | Cabinet, map filing | M | Clipper, bolt |
| M | Awl | E | Boat | P | Cabinet, mortuary | P | Clock, wall |
| M | Ax, except fire | P | Boiler, hot water | E | Cable | E | Cloth, textile |
| P | Ax, fire | E | Bolt | E | Calcium | E | Coal |
| M | Backfiller | M | Book, reference | M | Calculator | M | Coat |
| M | Bag, canvas, coal | M | Boot, leather or rubber | M | Caliper | E | Cock, air or drainage |
| E | Bag, cement, paper | E | Borax | M | Can, ash and garbage | E | Coil, hot water heater |
| M | Balance, torsion | E | Bottle, glass | E | Canthooks | E | Coke |
| E | Bands, coupling, pipe | P | Bowl, water closet | E | Cap, blasting | E | Compound |
| M | Bar, crow | E | Box, fuse | M | Cap, valve | P | Compressor, air, installed |
| M | Barge | M | Box, socket wrench set | E | Carbon | M | Compressor, air, trailer mounted |
| M | Barometer | M | Box, tool | | | | |
| M | Barrel, fuel oil | M | Brace, bit, carpenter | | | | |
| P | Bath, laboratory | | | | | | |

| <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> |
|-------------|----------------------|-------------|-----------------------|-------------|-----------------------|-------------|---------------------|
| E | Connection, hose | M | Driver, pneumatic | M | Form, concrete, | E | Grip, cable |
| E | Connector, cable | M | Drum, steel | | steel | M | Groover, cement |
| M | Conveyor, belt, | E | Duck, cotton | E | Formalin | E | Guard, lamp |
| | portable | E | Duct, sheet metal | P | Fountain, porcelain, | M | Guide, drill |
| P | Conveyor, fixed | M | Duster, insect | | drinking | E | Gum |
| E | Copper, bar or plate | E | Dye | M | Frame, hacksaw | M | Gun, spray |
| E | Cord, sash | E | Dynamite | P | Frame, tent | E | Gypsum |
| E | Cork | | | P | Frequency changer | | |
| E | Cotton, calking | M | Edger, concrete | E | Fuels, solid | M | Hammer, claw |
| M | Countersink | E | Elbow, pipe | M | Fuller, blacksmith | M | Hammer, pneumatic |
| E | Coupling, pipe or | E | Electrode | M | Funnel | | or steam pile |
| | hose | P | Elevator | P | Furnace | | driver |
| M | Cover, canvas | E | Ells | E | Fuse, electric | E | Hanger, pipe |
| E | Cover, conduit | E | Emery cloth | | | E | Hangers and trucks, |
| M | Cracker, stone | E | Enamel | E | Gauge, boiler, | | sliding door |
| M | Crane, crawler | P | Engine, gasoline | | steam | M | Harrow, disk or |
| | mounted | E | Ether | M | Gauge, cylinder, | | spring tooth |
| E | Crayon | M | Expander, pipe | | compression | E | Hasp, hinge, steel |
| E | Creosote | E | Explosive | P | Gauge, recording, | M | Hat, rubber |
| E | Cross, pipe | P | Extinguisher, | | water | M | Hatchet |
| E | Cross arm, wood | | fire, building | M | Gauge, wire or tire | M | Head, cutter, valve |
| E | Cross ties, railroad | | | E | Gas | | seat |
| M | Crusher, coal or ice | E | Fabric, coated | E | Gasket | P | Heater, space |
| M | Crusher, jaw or roll | M | Fan, air circulating, | E | Gasoline | P | Heater, water |
| | type | | desk, floor or wall | E | Gate valve section | M | Helmet, safety |
| M | Cultivator | P | Fan, exhaust | E | Gauze, wire | E | Hinge |
| E | Cutout, electric | E | Faucet | E | Gear, lathe | M | Hod, coal |
| M | Cutter, glass | E | Felt | M | Generator, electric | M | Hoe |
| M | Cylinder, gas | P | Fencing, snow | M | Generator set, | M | Hoist, chain |
| | | M | File, hand | | gasoline, portable | P | Hoist, trolley type |
| E | Damper, stovepipe | P | File, rotary | M | Gin, transformer | M | Holder, bit |
| M | Derrick | E | Filter, photographic | E | Glass, window | | extension |
| M | Die, steel marking | M | Filter, water, | E | Glass wool | M | Hone, cylinder |
| M | Digger, post hole | | truck-mounted | M | Glasses, focusing | | grinding |
| E | Disk, abrasive | E | Fixture, electric | M | Gloves, asbestos | M | Hone, knife |
| E | Disinfectant | | light | E | Glue | E | Hood, insulator |
| M | Dispenser, | E | Flange, pipe | E | Glycerin | M | Hook, grapple |
| | insecticide | E | Flare | M | Goggles | E | Horn and nozzle, |
| M | Distributors, | M | Flashlight | M | Gouge, | | fire extinguisher |
| | bituminous | E | Flask, glass | | woodworkers | P | Hose, fire |
| M | Ditching machine | M | Floodlight, portable | M | Grab, log | M | Hose, garden with |
| M | Dolly | P | Floor, tent, wooden | | Grader, road | | couplings |
| E | Door, wood or | E | Fluid, brake, | E | Gravel | E | Hose, gasoline |
| | screen | | hydraulic | E | Grease | E | Hose, radiator |
| M | Drag, road | E | Flux | E | Grease cup | E | Hydrants, fire |
| E | Drain | E | Foam making | M | Grease gun | M | Hydrometer |
| E | Drainboard | | solution | P | Grinder, hand, | | |
| M | Dresser, emery | M | Force cup, plumber | | bench type | E | I-Beam |
| | wheel | M | Forge, hand | P | Grinder and polisher, | E | Injector, steam |
| M | Drill, core | | portable | | electric, bench | E | Insecticide |
| M | Drill, pneumatic | P | Forge, power driven | | type | E | Insert, concrete |
| P | Drill, press | M | Fork | P | Grindstone, mounted | | |

| <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> |
|-------------|-------------------------------|-------------|---------------------------------------|-------------|------------------------|-------------|----------------------------|
| M | Instrument, drawing | E | Linoleum | M | Mortar and pestle | M | Pliers |
| E | Insulating material, electric | E | Liquid, cleaning | P | Motor, electric | M | Plow, disk, road |
| E | Insulation, mineral | E | Liquid, fire extinguisher | M | Mover, car | E | Plug, attachment, electric |
| E | Insulator, electric | M | Loader, bucket | | | E | Plug, pipe |
| E | Iron, black | E | Lock, cabinet | E | Nail | E | Plug, spark |
| E | Iron, calking | M | Lock, pad | M | Nail driver, pneumatic | M | Plumb bob |
| E | Iron, galvanized | E | Lockwasher | E | Needle | E | Plywood |
| M | Iron, soldering | M | Locomotive | E | Netting | M | Poker, stove |
| | | E | Long screw, pipe | E | Nipple, hose or pipe | M | Polarmeter |
| | | E | Lubricant | E | Nozzle, hose | E | Pole hardware |
| M | Jack, screw | M | Lubricator, truck mounted | E | Nut | M | Pole, pike |
| M | Jacket, welders | E | Lug, solder | | | E | Pole, wood |
| E | Jar, glass | E | Lumber | E | Oil | E | Polish, metal |
| E | Jaw, pipe wrench | E | Lye | E | Oakum | E | Post, fence |
| M | Jig, rebabbiting | | | P | Organ, electric | M | Pot, melting |
| E | Joint, pipe | M | Machete | E | Oxygen | E | Potassium |
| P | Jointer, bench | M | Machine, backfilling | | | E | Powder |
| E | Jute | P | Machine, beading and crimping | E | Packing | P | Press, arbor, hand |
| E | Kerosene | P | Machine, bending | M | Pail | P | Press, drill |
| M | Kettle, asphalt | M | Machine, blasting | E | Paint | E | Primer, paint |
| M | Kit, repair or testing | P | Machine, blueprint | M | Pan, dust | E | Pull, door |
| M | Knife | P | Machine, key biting | E | Panel board, electric | M | Puller, general purpose |
| E | Knob, door | P | Machine, wood-working, power operated | E | Paper | E | Pulley, screw type |
| | | E | Magnesium | E | Paperboard | M | Pump, grease |
| M | Lacer, belt | M | Magnet, horseshoe | E | Paraffin | P | Pump, deep well |
| E | Lacquer | M | Mallet | E | Paris green | M | Punch, center, belt |
| P | Ladder, fire | P | Manifold, gas cylinder | E | Paste | E | Putty |
| M | Ladder, step or extension | P | Manometer, liquid or mercury | E | Patch, inner tube | E | Radiator, heating, steam |
| M | Ladle, plumbers | E | Marker, luminous | M | Paulin, tarpaulin | E | Rail, railroad |
| E | Lamp, electric (bulb) | M | Mask, gas | M | Peavy | M | Rake |
| M | Lantern | E | Masonite | E | Pen, drawing | P | Ram, hydraulic |
| E | Latch, rim | M | Mattock | E | Pencil | M | Rammer, foundry |
| E | Lateral, pipe | M | Maul | E | Phenol | M | Rasp |
| E | Lath, wood | M | Measure, stee. | E | Pick | M | Reamer, machine tool |
| P | Lathe, turning | E | Mender hose or chain | E | Pile, wood, creosoted | E | Receptacle, plug, electric |
| P | Lavatory | E | Mercury | M | Pile driver | E | Reducer, pipe |
| E | Lead, sheet | P | Meter, measuring | E | Pin, cotter, split | M | Reel, wire |
| E | Leather | M | Meter, photographic exposure | M | Pincers | E | Reflector, lamp |
| E | Lens, goggle | E | Methano. | E | Pipe | E | Reflector, directive, road |
| M | Lettering device | E | Methyl | E | Pipe covering | E | Regulator, back pressure |
| M | Level, hand | M | Micrometers | E | Pitch, coal-tar | E | Relay, precision |
| M | Level and plumb | M | Mixer, concrete | M | Plane, carpenters | E | Remover, paint |
| M | Leveler, land | M | Mop | P | Planer, woodworking | E | Repellent, insect |
| E | Lift, screen | | | M | Planetable | M | Reseater, needle |
| E | Lime | | | E | Plank | | |
| E | Line, cotton | | | E | Plaster | | |
| E | Link, chain | | | E | Plate, base | | |

| <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> |
|-------------|-------------------------------|-------------|---------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|
| M | Respirator, paint, spraying | M | Shaper, woodworking, portable | M | Standard caliper, micrometer | E | Tar |
| P | Rheostat, rotary | M | Sharpener, chain saw | E | Staple, fence | M | Target, level rod |
| E | Ring, steel wrought | M | Shear, portable | E | Steel, reinforcement, concrete | M | Tarpaulin |
| E | Rivet | M | Shear, squaring | M | Stencil, lettering | E | Tee, pipe |
| M | Riveter | M | Sheath, tool | P | Stoker, coal, automatic | E | Terminal, cable |
| E | Rod, ground | E | Shellac | M | Stone, sharpening | M | Tester, electrical |
| M | Roll, tool set | M | Shield, welders, portable | E | Stopper, basin | E | Tetraethyl lead |
| M | Roller, road | E | Shingles | P | Stove | E | Thermometer |
| E | Roofing | M | Shovel | E | Stove parts | E | Thermostat |
| M | Router, road | E | Shower head | M | Straightedge | E | Thinner, paint |
| E | Rope | M | Sickles, hand | E | Strainer, suction hose | E | Thread |
| E | Rosette, electric | E | Siding, asphalt | E | Strap, pipe or hose | P | Threading head, drill steel |
| E | Rosin | E | Sign | E | Strapping, packing case | M | Threading machine, pipe, portable |
| E | Rubber | P | Signal system, railway | M | Stretchers, wire | E | Tie, wood, railroad |
| M | Rule, carpenters | E | Silica, sand and flour, foundry | E | Strip, weather | E | Tile |
| M | Runner, lead joint | E | Sill, door or window | M | Stripper, wire | E | Timber |
| E | Saddle, pipe | P | Sink | E | Structural steel | E | Tin, pig |
| E | Salts | P | Siphons, dosing | E | Stud, fixture | E | Tip, welding |
| E | Sand | P | Siren | E | Sulphur | M | Tongs, pipe carrying |
| M | Sander, floor | P | Skimmers, sewage | E | Support, box, pole | P | Toilet bowls |
| E | Sandpaper | E | Skin, chamois | M | Swage, blacksmith | M | Tool, hand |
| E | Sash, window | M | Sledge | M | Sweeper, rotary broom | M | Torch, gasoline blow |
| M | Saw, hand | E | S'leeve, cable | E | Switch, electric control | E | Track, tractor |
| P | Saw, circular | E | Sleeve, pipe | E | T-branch pipe | M | Tractor |
| P | Saw mill and jointer | E | Socket, double pipe | E | T-Square | M | Trailer |
| M | Scaffold, prefabricated | E | Soda | M | Table, drawing | P | Transformer, electric |
| P | Scale, weighing, truck | E | Sodium | P | Table, mess (constructed locally) | M | Transit, surveying |
| M | Scale, weighing, counter type | E | Softener, water | E | Tachometers | M | Tray, wrench socket set |
| M | Scissors | M | Solder | E | Tack | M | Triangle, drafting |
| M | Scoop | M | Soldering set | E | Talcum | M | Trimmer, hedge |
| M | Scraper | M | Spacer, railroad | E | Tallow | M | Tripod, instrument |
| E | Screen, wire | M | Spade | M | Tamper, backfill, road | M | Trowel |
| P | Screen, bar | E | Spigot | E | Tank, storage, hot water | M | Truck, fire |
| E | Screening | E | Spike | P | Tank, water, trailer-mounted | P | Tub, laundry or bath |
| E | Screw | E | Splicer | M | Tank, truck-mounted | E | Tub, insulating |
| M | Screw driver | E | Sponge | M | Tap, hand | E | Tubing |
| M | Screwstarter | E | Spool, wire | E | Tape, friction | P | Turn-out, railroad |
| M | Scriber | E | Spout, oiler | M | Tape, measuring | P | Turntable, cable reel |
| M | Scythes | M | Sprayer, insect | E | | E | Turpentine |
| E | Seal, steel | M | Spreader, sand | | | M | Tweezers |
| P | Searchlight | E | Spring, door | | | E | Twine |
| E | Seed, grass | M | Sprinkler, lawn, rotary | | | | |
| M | Seeders, broadcast | M | Square, carpenters | | | | |
| M | Semitrailer | E | Stamp, rubber | | | | |
| E | Shackle | P | Stand, machine | | | | |
| E | Shades, window | | | | | | |

| <i>Code</i> | <i>Item</i> | <i>Code</i> | <i>Item</i> |
|-------------|---|-------------|------------------------------------|
| M | Umbrellas, surveyors | M | Watch, stop, pocket |
| M | Undercutter, mica | P | Watt meters, installed |
| E | Union, pipe | M | Watt meters, portable |
| P | Urinal | E | Wax |
| E | Valve | E | Web, spider |
| E | Varnish | P | Welder, electric arc, installed |
| M | Vehicles, special purpose and special equipment | E | Wheel, abrasive |
| M | Vibrator, concrete | M | Wheelbarrow |
| P | Vise, bench type | E | Whiting |
| M | Volt, ohm, milliammeter | E | Wick |
| M | Voltmeter | P | Winch, hand, truck-mounted |
| M | Vulcanizer | E | Wire |
| | | E | Wool, steel |
| | | M | Wrench |
| M | Wagon, dirt or rock | E | Y-Branch, pipe |
| E | Wallboard, composition | E | Yoke, pipe |
| E | Washer | E | Zinc, slab |
| E | Waste, cotton | E | Zinc nitrate |

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